United Nations

United Nations Children's Fund

Financial report and audited financial statements

for the biennium ended 31 December 1999 and

Report of the Board of Auditors

General Assembly
Official Records
Fifty-fifth session
Supplement No. 5B (A/55/5/Add.2)

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Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Abbreviations

AGFUND	Arab Gulf Programme for the United Nations Development Organizations
AusAID	Australian Agency for International Development
BPRM	Bureau of Population, Refugees and Migration (United States of America)
CDC	Centers for Disease Control and Prevention (United States)
CFA	*communaute financière africaine* (franc)
CIDA	Canadian International Development Agency
DHA	Department of Humanitarian Affairs
DOS	Department of State (United States)
EPF	Emergency Programme Fund
FRY	Federal Republic of Yugoslavia
HIV	human immunodeficiency virus
IFAD	International Fund for Agricultural Development
IHA	international humanitarian assistance
MOH	Ministry of Health
MPH	Ministry of Public Health
NORAD	Norwegian Agency for International Development
OFDA	Office of Foreign Disaster Assistance (United States)
OPEC	Organization of Petroleum Exporting Countries
RR	regular resources
SIDA	Swedish International Development Authority
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCDF	United Nations Capital Development Fund
UNDCP	United Nations International Drug Control Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFIP	United Nations Fund for International Partnerships
UNFPA	United Nations Population Fund

UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIFEM	United Nations Development Fund for Women
UNOCHA	United Nations Office of the Coordinator for Humanitarian Appeals
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
USAID	United States Agency for International Development
WFP	World Food Programme
WHO	World Health Organization

Letters of transmittal

27 June 2000

Sir,

Pursuant to financial regulation 11.4, I have the honour to submit the financial report and statements for the biennium ended 31 December 1999. These statements have been prepared and signed by the Comptroller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurance of my highest consideration.

(*Signed*) Carol **Bellamy**
Executive Director

The Chairman of the Board of Auditors
United Nations

30 June 2000

Sir,

I have the honour to transmit to you the financial statements of the United Nations Children's Fund, including the Private Sector Division, for the biennium 1998-1999 ended 31 December 1999, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General of the United Kingdom of
Great Britain and Northern Ireland and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Financial report for the biennium ended 31 December 1999

Introduction

1. The Executive Director of the United Nations Children's Fund (UNICEF) submits herewith the financial report of UNICEF, accompanied by 8 statements and supported by 12 schedules. Of those, statements I, II, III and VII are now presented in line with the formats agreed upon by the Administrative Committee on Coordination as a step towards harmonizing the accounts of agencies in the United Nations system. The financial report provides the financial results of UNICEF activities in 1998 and 1999. Highlights are summarized in the following paragraphs.

Income

2. UNICEF income in the biennium 1998-1999 totalled $2,084 million. Virtually all Governments of both industrialized and developing countries contributed to UNICEF during the period. Income comprised $1,160 million for regular resources, $611 million for supplementary funds and $313 million in emergency contributions. The breakdown of UNICEF income by source is: 62 per cent ($1,290 million) from Governments; 34 per cent ($701 million) from fund-raising campaigns, sale of greeting cards and individual donations; and 4 per cent ($81 million) from miscellaneous sources, including interest and exchange rate revaluation of assets and liabilities. A total of $12 million was contributed under inter-organizational arrangements.

Expenditures

3. UNICEF expenditures in the biennium 1998-1999 totalled $1,927 million. This amount consisted of $889 million for programme cooperation from regular resources, $598 million for programme cooperation from supplementary funds and $269 million for emergency relief and rehabilitation. The remaining expenditures of $171 million were for management and administration.

Donations in kind

4. Donations in kind valued by donors at $210 million were delivered by UNICEF to projects during the biennium. Those deliveries are not reflected in the financial accounts of UNICEF, although they are handled through the administrative structures of the organization.

Trust funds

5. Trust funds not related to programmes approved by the UNICEF Executive Board are not entered in the financial accounts of UNICEF as income and expenditures. These funds are used mainly to cover the cost of goods and services purchased and delivered on a reimbursable basis by UNICEF on behalf of Governments, other agencies in the United Nations system and non-governmental organizations. In the biennium 1998-1999, UNICEF received cash of $403 million for these trust funds. Disbursements and obligations totalled $295 million.

Cash holdings

6. UNICEF had total cash of $559 million (which includes the unspent balances from trust funds in the amount of $105 million). An amount of $558 million was held in first-class banks, comprising $518 million in interest-bearing time deposit accounts and $40 million in current bank accounts. Cash-on-hand accounts amounted to $1 million.

Approved programmes

7. During the biennium 1998-1999, the Executive Board approved the amount of $2,689 million for new programmes for children in countries with which UNICEF cooperates, as well as for regional and interregional projects. This total includes $1,753 million in programmes to be funded from UNICEF regular resources and $618 million for projects that the Board approved as worthy of support and that were financed by pledges of supplementary funds made in 1998-1999. The total also includes $318 million for projects financed by pledges for emergency relief and rehabilitation.

(*Signed*) Carol **Bellamy**
Executive Director
United Nations Children's Fund

Chapter II

Report of the Board of Auditors

Summary

The Board of Auditors has audited the operations of the United Nations Children's Fund and its related operations at UNICEF headquarters in New York, Copenhagen and Geneva and at nine regional and field offices. The Board also validated the financial statements of UNICEF for the biennium ended 31 December 1999.

The Board's main findings are as follows:

(a) The financial operations of UNICEF for the biennium 1998-1999 ended with an excess of income over expenditure of $138.4 million compared with a shortfall of $14.6 million declared in the biennium 1996-1997;

(b) UNICEF has changed its financial regulations to reflect the new definition of programme expenditure approved by its Executive Board in September 1999. UNICEF has yet to further define disbursements in the new definition of programme expenditure;

(c) Despite the improvement in the programme implementation rate from 72 per cent in 1998 to 77 per cent in 1999, programme implementation levels during the biennium 1998-1999 were below the benchmark of 80 per cent;

(d) The Office of Internal Audit's coverage of 38 field offices in 1999 was higher than the 36 field audits undertaken in 1998; the coverage in both years exceeded its annual planned coverage of 28 field offices;

(e) Working papers of the Office of Internal Audit were not indexed and cross-referenced to provide the necessary audit trail to facilitate review, and there was no evidence of supervisory review of the working papers;

(f) The Private Sector Division's net consolidated income from regular and other resources of $356.4 million exceeded its approved budgeted income of $311.2 million by $45.2 million and was $83.8 million higher than the actual income of $272.6 million recorded for 1998;

(g) UNICEF secured the agreement of the National Committees to transfer their net sales proceeds to the organization on a quarterly basis instead of six months after the end of the fiscal years of the National Committees.

The Board made recommendations to improve programme management, strengthen the control and monitoring of expendable property and improve the functioning of the Office of Internal Audit.

A list of the Board's main recommendations is included in paragraph 12.

A. Introduction

1. The Board of Auditors has audited the financial statements of the United Nations Children's Fund (UNICEF) and its related operations for the biennium ended 31 December 1999 in accordance with General Assembly resolution 74 (I) of 7 December 1946. The audit was conducted in conformity with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the biennium 1998-1999 had been incurred for the purposes approved by the Executive Board of UNICEF; whether income and expenditures had been properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of UNICEF presented fairly the financial position as at 31 December 1999 and the results of the operations for the period then ended.

3. The audit included a general review of financial systems and internal controls and a test examination of accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article XII of the Financial Regulations and Rules of UNICEF. The reviews concerned the efficiency of financial procedures, the internal financial controls and, in general, the administration and management of UNICEF.

5. The audit was carried out at UNICEF headquarters in Geneva, New York and Copenhagen and at the field and regional offices in Brazil, Colombia, the Congo, Georgia, Haiti, Indonesia, Kenya, Malawi and Malaysia, including Private Sector Division offices (formerly known as the Greeting Card Operation) in New York and Geneva.

6. During the period under review, the Board continued its practice of reporting the results of specific audits through management letters containing detailed observations and recommendations to the Administration. This practice helped to maintain an ongoing dialogue with the Administration on audit issues.

7. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions on all matters contained in the present report were discussed with the Administration, whose views, where appropriate, have been reflected in the report. The report is divided into two parts, covering the audit of financial and management issues, respectively.

8. A summary of the Board's main recommendations is contained in paragraph 12. The detailed findings are reported in paragraphs 14 to 92.

9. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has reviewed the action taken by the Administration to implement the recommendations made in its report for the

biennium ended 31 December 1995[1] and confirms that there are no outstanding matters.

10. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made in its report for the biennium ended 31 December 1997[2]. Details of the action taken and the comments of the Board are set out in the annex to the present report.

11. The General Assembly, in its resolution 52/212 B of 31 March 1998, accepted the recommendations of the Board of Auditors for improving implementation of its recommendations approved by the Assembly, subject to the provisions contained in the resolution. The Board's proposals, which were transmitted to the Assembly in a note by the Secretary-General (A/52/753, annex), included the following main elements:

(a) The need for specification of timetables for the implementation of recommendations;

(b) The disclosure of office-holders to be held accountable;

(c) The establishment of an effective mechanism to strengthen oversight in regard to the implementation of audit recommendations. Such a mechanism could be in the form of either a special committee comprising senior officials or a focal point for audit and oversight matters.

The Board noted that the Administration had generally complied with those requirements.

Main recommendations

12. The Board's main recommendations are:

(a) UNICEF should closely monitor the level of programme implementation so that desired implementation benchmarks can be achieved (para. 36);

(b) UNICEF should revise the mandate of the Office of Internal Audit to reflect the annual reporting to the Executive Board (para. 45);

(c) The UNICEF Office of Internal Audit should formulate policy guidelines on the preparation of the working papers in compliance with accepted internal auditing standards, and evidence of a supervisory review should be shown on working papers to confirm that they have been subject to the proper level of review (para. 53);

(d) UNICEF should take expeditious action to extend the database tracking system to all regional offices and headquarters divisions to enhance the capacity for monitoring internal audit recommendations (para. 65);

(e) The Americas and the Caribbean Regional Office should ensure that the integrated monitoring and evaluation plan is implemented in the remaining 23 country offices in order to enhance monitoring and evaluation of programmes in the region (para. 86).

13. The Board's other recommendations are shown in paragraphs 19, 38, 57, 80, 83, 88 and 90.

B. Financial issues

1. Accounts and financial reporting

United Nations accounting standards

14. The Board assessed the extent to which financial statements of the United Nations Children's Fund for the biennium ended 31 December 1999 conformed to the United Nations accounting standards. The review indicated that the presentation of the financial statements was generally consistent with the standards.

Operational results

15. The total combined income of $2.08 billion for all funds for the biennium ended 31 December 1999 was higher than the income of $1.85 billion recorded for the biennium 1996-1997. Total expenditure of $1.83 billion for the biennium 1996-1997 increased by 5 per cent to $1.93 billion, for the biennium 1998-1999.

16. The financial operations of UNICEF for the biennium 1998-1999 ended with an excess of income over expenditure of $138.4 million compared with a shortfall of $14.6 million declared in the biennium 1996-1997. General resources, the main source of UNICEF income, recorded an excess of income over expenditure of $95.1 million, compared with $40.6 million for the biennium 1996-1997. Supplementary funds and emergency relief and rehabilitation funds also recorded an excess of income over expenditure, of $6.9 million and $36.3 million respectively, for the biennium 1998-1999, as against shortfalls of $12.7 million and $42.4 million respectively for the biennium ended 31 December 1997.

17. The liquidity position of UNICEF as at 31 December 1999 is set out in statement IV. In this context, liquidity is defined as the ability of the organization to discharge its short-term obligations as and when they fall due. As at 31 December 1999 the current assets of UNICEF of $939.3 million exceeded current liabilities of $655.1 million by $284.2 million, disclosing a liquidity ratio of 1.43 to 1. Although this position showed an improvement of 5 per cent over the liquidity position of 1.36 to 1 as at 31 December 1997, it is still below the generally accepted norm, which requires that current assets exceed current liabilities by 2 to 1.

18. The liquidity policy of UNICEF also requires that the convertible cash balance with respect to general resources equal 10 per cent of projected general resources income. In the presentation of the financial statements for the biennium ended 31 December 1999, the convertible cash balances for general resources and supplementary funds were not disclosed separately to permit the determination of the liquidity position of UNICEF in accordance with its policy. The statements showed instead a combined convertible cash total of general resources and supplementary funds of $541 million. The Board considers that the current presentation did not enhance transparency and did not promote a better understanding of the Fund's liquidity position.

19. The Board is pleased to note the significant increase in the total combined income of UNICEF for the biennium 1998-1999, but **recommends that UNICEF**:

(a) Further improve its working capital management in order to attain the accepted standard;

(b) Disclose separately convertible cash balances for general resources and supplementary funds in the notes to the financial statements to facilitate the determination of liquidity position in accordance with UNICEF policy.

20. The Administration informed the Board that it would continue to exert efforts to further improve the liquidity position. The Administration further stated that it would review the issue of separate disclosure of convertible balances in the notes to the financial statements when preparing the next financial statements.

Cash assistance to Governments

21. Cash assistance to Governments is aimed at supporting programme implementation in countries with which UNICEF cooperates. In its report for the biennium ended 31 December 1995, the Board expressed concern about recording such assistance as programme expenditure at the time funds are advanced to Governments contrary to the definition of programme expenditure in the UNICEF Financial Regulations and the policy manual on accounts.

22. The Board of Auditors, therefore, recommended that the Administration review the policy of recording cash assistance to Governments in line with the provisions of the Financial Regulations and the policy manual on accounts.

23. The Board's follow-up of this issue disclosed that the Administration had carried out a review and had revised the definition of programme expenditure as follows: "the sum of the disbursements and valid unliquidated obligations made against the allocation of the period in respect of direct inputs needed to achieve the objectives of a specific project or programme. This may typically include experts, support personnel, supplies and equipment, subcontracts, cash assistance and individual or group training". The amendment to its Financial Regulations to reflect the current definition was approved by the UNICEF Executive Board in its decision 1999/21 of 10 September 1999.

24. The Board of Auditors noted that in March 2000 the Administration had reviewed financial circular 15, which provides guidance on cash assistance to Governments. UNICEF had not defined disbursement in the new definition of expenditure in its policy and procedures manual on accounts to support the current treatment of cash assistance to Governments as expenditure.

25. UNICEF informed the Board that it was in the process of reviewing the policy and procedure manual on accounts to reflect the definition of disbursement in the new definition of programme expenditure.

26. The Board of Auditors noted that total unliquidated cash assistance to Governments as at 31 December 1999 was $159.9 million, compared with $111.7 million as at 31 December 1997, an increase of $48.2 million. The programme expenditure of $1,461.9 million in the financial statements for the biennium 1998-1999 included cash assistance of $159.9 million that had not been liquidated by Governments as at 31 December 1999. The ageing analysis showed that out of the $159.9 million in unliquidated cash assistance to Governments, $18.8 million had been outstanding for over nine months, compared with $11.2 million as at 31 December 1999.

27. The UNICEF Executive Board, in its decision 1999/21, indicated its intention to review the implications of the new definition. The Board of Auditors will keep this matter under review in view of the decision of the Executive Board.

Accounting for contributions in kind

28. UNICEF financial regulation 4.6 requires that contributions in kind be considered as income only when specifically requested by UNICEF and received in accordance with its specifications. By this regulation, contributions in kind received from donors during a financial period but not specifically requested by UNICEF are kept outside the mainstream accounting system and therefore are disclosed in a note to the financial statements.

29. The Board noted that contributions in kind that had been received but not specifically requested and that were therefore included in the notes to the accounts amounted to $210 million during the biennium 1998-1999, compared with $51.8 million for the biennium ended 31 December 1997. This amount also represented 10 per cent of total UNICEF income of $2,084 million for the biennium 1998-1999.

30. The Administration informed the Board that the review of contributions in kind was ongoing, with special attention being given to developing a framework to support those cases where donated goods could form part of the inputs for the programme of cooperation, subject to approval by the Executive Board. The Administration further stated that the review included ensuring that appropriate system support was also available in respect of the contributions in kind.

31. The Board notes the action being taken by the Administration on this matter but considered that with the increasing materiality of contributions in kind in UNICEF programme activities, the ongoing review should be accorded priority.

2. Write-offs of losses of cash, receivables and property

32. In accordance with UNICEF financial rule 113.9, the Administration provided the Board with the details of cash, stores and other assets written off during the biennium ended 31 December 1999. A total amount of $18.5 million was written off in the financial statements in respect of losses of cash accounts receivable and other assets in compliance with financial rule 112.26, as identified below (in millions of United States dollars):

Pledges	
General resources	2.09
Supplementary funds	6.49
Emergency relief and rehabilitation	6.93
Cash losses	0.37
Accounts receivable	1.70
Obsolete items	0.79
Advances to trust fund projects	0.13
Total	**18.50**

3. Ex gratia payments

33. The Administration informed the Board that no ex gratia payments had been made during the biennium 1998-1999.

C. Management issues

1. Programme management

Programme implementation

34. In order to improve its programme implementation, UNICEF has introduced into the country programme process the review of programme implementation by all offices together with all national partners on a regular basis during annual and midterm reviews as well as through office management plans. During these reviews, factors contributing to low implementation levels were determined by management and appropriate steps were taken to address them.

35. The Board's review of the level of country programme implementation, expressed in terms of expenditure as a proportion of the budget, disclosed that global implementation of programmes utilizing regular (general) resources and other resources (supplementary funds) combined increased from 72 per cent in 1998 to 77 per cent in 1999. For programmes under regular resources, the level of implementation increased from 82 per cent in 1998 to 87 per cent in 1999. The implementation rate of programmes under other resources increased from 66 per cent in 1998 to 72 per cent in 1999. In spite of these achievements, programme implementation during the biennium 1998-1999 fell below the UNICEF implementation benchmark of 80 per cent.

36. **The Board recommends that the Administration closely monitor the level of programme implementation so that the desired implementation benchmarks can be achieved.**

37. UNICEF informed the Board that resources were not received in a uniform manner and that funds were allocated as and when received; funds received in the last quarter of the year were shown as having been allocated for that year. There is insufficient time to utilize funds received late in the year during the same year, which has a significant effect on expenditure rates, thus affecting overall financial implementation rates.

38. The Board considers that financial benchmarks were not an accurate means of measuring the success of UNICEF programme implementation, and **recommends that UNICEF develop non-financial performance indicators as a basis for assessing its programme performance.**

Expanded Immunization Programme

39. The goal of the Expanded Immunization Programme is to vaccinate children during their first year of life against diphtheria, measles, pertussis, polio, tuberculosis and tetanus. UNICEF launched the programme in 1974 in partnership with the World Health Organization (WHO) and with the support of Governments and non-governmental organizations. The year-2000 target of the programme was fixed at 90 per cent coverage. The UNICEF report entitled "The State of the World's

Children 1999" disclosed that between 1995 and 1997, the year-2000 target of 90 per cent coverage was nearly attained by all regions except for sub-Saharan Africa, where the coverage rates were only between 51 per cent and 66 per cent.

40. The report stated that the low coverage rates in the sub-Saharan Africa region were due mainly to political instability leading to poor management of the programme, inadequate funding and weak donor support. Consequently, the global expenditure on this programme declined from $75.9 million in 1997 to $60.5 million in 1998, representing a decline of 20 per cent.

41. While acknowledging the good progress made by UNICEF in the other five regions, the Board trusts that UNICEF will continue its efforts to improve implementation of the Expanded Immunization Programme in the sub-Saharan Africa region.

2. Internal audit

42. The Board carried out a review of the UNICEF Office of Internal Audit focusing on the following areas:

(a) Organization and mandate;

(b) Audit work plan and coverage;

(c) Working papers;

(d) Internal audit committee;

(e) Follow-up of audit findings and recommendations;

(f) Internal audit reports.

Organization and mandate

43. The UNICEF Office of Internal Audit has 23 posts comprising 19 Professionals, including staff with 200-series appointments and 4 General Service staff. Whereas 1 Professional post was vacant, the 22 other posts were filled as at 31 December 1999. During the biennium 1998-1999, the expenditure of the office amounted to some $5.76 million. The Board of Auditors acknowledges the generally sound organization and mandate relating to the functioning of the Office. The Board notes that the Office of Internal Audit is independent of the divisions and offices audited and that audit reports are issued directly to the Executive Director of UNICEF. The Office of Internal Audit also maintains a close relationship with the Board of Auditors, which helps to avoid duplication of auditing effort.

44. In 1999, the Office of Internal Audit submitted a comprehensive annual report to the Executive Board. The Board noted, however, that the mandate of the Office, issued in August 1992, had not been amended to reflect the annual reporting to the Executive Board.

45. **The Board recommended that the mandate of the Office of Internal Audit be revised to reflect the annual reporting to the Executive Board. The Administration agreed with this recommendation.**

Internal audit work plan and coverage

46. The Board reviewed the 1999 work plan of the Office of Internal Audit against the background of the Office's policy of devoting 80 per cent of its resources to the coverage of field offices and 20 per cent to headquarters and global issues, and noted that the plan was to cover 28 field offices, including the 10 largest offices, or 30 per cent of 95 field offices and selected headquarters divisions.

47. In 1999, the Office of Internal Audit covered 38 field offices, thereby exceeding the target of 28 offices by 10 (35.7 per cent). The overall field coverage in 1999 was higher than in 1998, in which 36 field audits were undertaken. Headquarters coverage remained at six audits each in 1998 and 1999. The Board noted that selected field audits were performed by external contractors because of limited in-house capacity. Expenditure incurred by UNICEF on such contracts in 1999 amounted to $285,251, as compared with $242,916 in 1998.

48. The Board also noted that the Office of Internal Audit had pioneered and adopted the internal control integrated framework approach and had promoted its use as a tool for internal control self-assessment in UNICEF. In addition, the Office had developed a self-assessment tool to support UNICEF Field Offices in assessing their key work processes. The Board acknowledged the good progress made by the Office during the biennium 1998-1999.

49. UNICEF informed the Board that in increasing the Office's coverage of field offices it had obtained good value from consultancy contracts, from both individual contractors and a firm selected competitively to provide support to internal auditors on particular assignments.

Working papers

50. The internal auditing standards on the preparation and use of internal audit working papers reaffirm the need for consistency in their preparation to facilitate the review of audit reports.

51. The Board's review of 10 sets of working papers on audits completed in 1998 and 1999 showed that they were not indexed and cross-referenced to provide the audit trail necessary to facilitate review. The Board also did not see any evidence of a supervisory review of the working papers. In addition, some of the working papers were not organized so as to permit a comprehensive review, from summary to supporting details. The Board considers that the cause of these inconsistencies was the absence of a formal policy guideline on the preparation of working papers. The Office of Internal Audit also attributed the shortcomings to the pressure of field audits in the face of several vacancies, which left little time for this task.

52. The Office of Internal Audit informed the Board that it was aware of the need for establishing standards for the maintenance of working papers, and the issue had been under discussion at its workshops in January 1999 and January 2000. The Office further indicated that the task had been assigned to an auditor and that the policy would be discussed in the next workshop.

53. **The Board recommends that the UNICEF Office of Internal Audit formulate policy guidelines on the preparation of working papers in compliance with accepted internal auditing standards. The Board also**

recommends that evidence of a supervisory review be shown on all working papers to confirm that they have been subject to the proper level of review.

54. UNICEF welcomed the Board's recommendations and assured the Board that appropriate standards would be established by the end of the year 2000. UNICEF also indicated that the working papers were indeed reviewed by supervisors, but that the new standards would require evidence of such review on the working papers.

Internal audit committee

55. Internal auditing standards require that the entity responsible for following up audit reports be defined in an internal audit's written mandate. The Board of Auditors notes that the mandate of the Office of Internal Audit assigns this responsibility to the UNICEF Internal Audit Committee, which comprises senior officials of UNICEF, including the Executive Director and the Director of the Office of Internal Audit.

56. The Board's review disclosed that, although the Committee followed up on selective internal audit reports, especially those involving malpractice, there was a need for the Committee to develop a formal working policy for follow-up action on internal audit recommendations.

57. The Board noted that the membership of the Internal Audit Committee excluded outside representation. The commonality of the United Nations system offers significant opportunities for organizations to learn from each other through more active identification of good practices. In line with the representation of the Under-Secretary-General for Internal Oversight Services on the UNDP Management Review and Oversight Committee, **the Board recommends that UNICEF consider including a representative from another United Nations organization on its Internal Audit Committee**.

58. UNICEF informed the Board that it would consider the question of external representation from another United Nations organization on its Internal Audit Committee.

Internal audit reports

59. Internal auditing standards require that a formal audit report be issued to the auditee on a timely basis. The Board of Auditors compared the dates on which the audits were completed and those on which reports were issued and noted delays in the issuance of reports. The Board noted that as against the Office of Internal Audit's target of 35 days for the finalization of reports, 27 of the 42 reports (64 per cent) finalized in 1998 and 23 of the 40 reports (57 per cent) finalized in 1999 were issued more than 100 days after the audits were concluded. The Board was concerned that in the biennium 1998-1999, the Office failed to meet its own target of 35 days for any of the reports issued in the biennium.

60. The Board noted from the Office of Internal Audit's summary statistics on the timeliness of audit reports that there had been an improvement between 1998 and 1999. In 1998 the average number of days taken to issue an audit report was 155, compared with 111 in 1999, a decrease of 44 days.

61. The Office of Internal Affairs informed the Board that the major causes of the delays were the Office's objective of maintaining field audit coverage despite

several vacancies during the biennium, together with the absence of a Deputy Director to support the management of the Office and to share the workload with the Director. The Office of Internal Affairs further stated that although the final reports had been delayed, the Office ensured that a draft audit report was issued at the location after completing the audit in order to speed up the reporting process.

62. The Office of Internal Audit has set a new benchmark of two months for finalizing audit reports after the completion of fieldwork, effective January 2000. To minimize delays, it has also decided on a six-week interval between major assignments. The Office of Internal Audit stated that with these measures in place it expected further improvements in the timeliness of audit reports during 2000.

Follow-up of audit recommendations

63. The Board of Auditors reviewed the system of follow-up established by the Office of Internal Audit to ensure implementation of its recommendations. The Board is pleased to note that the Office has established a database tracking system to monitor implementation of recommendations. The Board noted, however, that the database facility had so far been made available only to the New York headquarters office and one regional office.

64. The Board's review of data from the database showed that 9,971 recommendations were made in the 240 audit reports issued between 1994 and 1999, 6,241 (63 per cent) of which had been implemented or closed as at 4 May 2000, leaving 3,730 recommendations (36 per cent) yet to be implemented. The Board acknowledges that the recommendations outstanding are mostly those on audits carried out in 1998 and 1999.

65. **The Board recommends that UNICEF take expeditious action to extend the database tracking system to all regional offices and headquarters divisions to enhance the capacity for monitoring internal audit recommendations.**

66. The Administration informed the Board that the Office of Internal Audit had addressed this issue in the office management plan for 2000, and stated further that the Office was developing a module for use of the audit database by regional offices other than the one for Eastern and Southern Africa. Once it is determined to be successful, it will be extended to other regional offices. The Administration also indicated that the module's extension to headquarters divisions and field offices was planned as well, but that it would be done in phases.

3. Private Sector Division, Supply Division and regional and field offices

67. The Board's audit of the Private Sector Division, the Supply Division and regional and field offices disclosed weaknesses, which are discussed below.

Private Sector Division

68. In February 1998, the name of the Greeting Card Operation was changed to Private Sector Division. In accordance with paragraph 5 of Executive Board decision 1996/22 C of 19 June 1996, the Division's financial period was changed from 1 May to 30 April to 1 January to 31 December in order to align it with the financial period of the rest of UNICEF. This change in the financial period took effect on 1 January 1998.

69. The Board's review of the operation of the Private Sector Division for the year ended 31 December 1999 disclosed that its net consolidated income from regular and other resources of $356.4 million exceeded its approved budgeted income of $311.2 million by $45.2 million and was $83.8 million higher than the actual income of $272.6 million recorded for 1998.

70. The Board's validation of the statement of assets, liabilities and reserves and fund balances as at 31 December 1999 disclosed that current assets amounted to $197.8 million while current liabilities totalled $12.7 million, showing favourable working capital of $185.1 million. However, the composition of current assets, which included accounts receivable of $193.4 million (98 per cent) due from National Committees as at 31 December 1999, rendered its working capital dependent on the recovery of that amount.

71. In its report for the biennium ended 31 December 1997, the Board expressed concern about the system whereby the National Committees were not required to transfer sales proceeds to UNICEF until six months after the end of their fiscal year.

72. The Board is pleased to note that in April 2000 UNICEF secured the general agreement of the National Committees to transfer their net sales proceeds quarterly to UNICEF. This requirement, which formed part of the new recognition and cooperation agreements, would be concluded with individual National Committees during 2000.

73. The Board welcomes the action taken by UNICEF on this matter and trusts that it will be closely monitored to improve the working capital management of the Private Sector Division.

Supply Division

74. In the Supply Division, the Local Property Survey Board allowed pharmaceutical products valued at $43,063 with expiry dates in January 2000 to be issued to field offices in December 1998. The Supply Division did not implement the recommendations of the Local Property Survey Board, and the items had remained in stock at the warehouse as at October 1999. Since the items had only three months until their expiry date, warehouse personnel informed the Board that they were awaiting authority from the Administration to destroy the items.

75. In addition, the Board's analysis of the Supply Division's inventory write-offs for 1997 and 1998 disclosed that pharmaceutical products, including medical and surgical equipment, constituted the major component of the write-offs. Out of overall stock of $1,436,717 written off for 1997 and 1998, $553,557 (39 per cent) represented expired pharmaceutical products.

76. The Board is concerned that pharmaceutical products were not distributed on a timely basis and had to be destroyed, resulting in the loss of valuable resources.

77. The Administration informed the Board that it had established a procedure for monitoring the expiry dates of pharmaceutical products and notifying field offices of the availability of surplus drugs. The Administration was closely reviewing reorder levels and field office demand to reduce the risk-related write-off of drugs. As part of the measures taken to minimize losses due to expired drugs, the Administration appointed a quality control officer to focus on all aspects of drug quality, including appropriate warehousing procedures.

78. The Board trusts that the Fund's revised procedures for the control and monitoring of pharmaceutical products will address the deficiencies noted. The Board will continue to monitor this issue.

79. The Board noted that the Supply Division did not have a roster of consultants, experts and temporary assistants to facilitate their selection for temporary assignments. In addition, the Board's test examination of 52 special service agreements revealed that in 32 cases (62 per cent), consultants were paid their fees without the required evaluation reports.

80. **The Board recommended that the Administration establish a roster to guide its selection of consultants; the Administration agreed with that recommendation. The Board also recommended that the Supply Division fully comply with established procedures relating to the evaluation of consultants.**

Americas and Caribbean Regional Office

81. The Board test examined 80 special service agreements concluded during the biennium 1998-1999. In 53 cases (66 per cent), the agreements were signed after the commencement of the contracts, contrary to established procedure. There were delays of up to four months in signing the agreements. In 17 cases, the requisitioning sections submitted the requests for the engagement of consultants for a period of up to four months after the consultants had signed agreements, thus circumventing the clearance and approval procedures set out in administrative circular 2/97, which requires at least one week of advance notification.

82. The Americas and Caribbean Regional Office attributed the late signing of the special service agreements to inadequate planning and in some cases exigency, where needs could not be determined in advance, and intended to address the issue during the December 1999 regional management session.

83. **The Board recommended that the management of the Americas and Caribbean Regional Office ensure full compliance with administrative instructions relating to the engagement of consultants; the Office agreed with the recommendation.**

Integrated monitoring and evaluation plan

84. In accordance with instructions issued in September 1998, all UNICEF country offices are required to report on overall monitoring and evaluation and research activities carried out during the year, especially the design, management, implementation and/or adaptation of the integrated monitoring and evaluation plan The Board noted that in 1998 UNICEF headquarters had prepared broad policy guidelines on monitoring and evaluation to enable each country office to adopt the plan.

85. The Board's audit of the Americas and Caribbean Regional Office disclosed that although the integrated monitoring and evaluation plan project activity was included in the Regional Office's work plan for 1998-1999, only 4 of the 27 country offices had fully adopted and implemented the plan as at October 1999.

86. **The Board recommended that the Americas and Caribbean Regional Office ensure that the integrated monitoring and evaluation plan is implemented in the remaining 23 country offices in order to enhance monitoring and evaluation of programmes in the region; the Office agreed with the recommendation.**

Country offices

87. At the Brasilia office, the Board test examined 66 purchase orders with a total value of $402,568 to obtain assurance that the purchase orders had been effectively monitored. The Board noted that the delivery in respect of 22 cases valued at $120,404 had been delayed for periods of up to four months as at October 1999.

88. **The Board recommended that the management of the Brasilia field office closely monitor orders to ensure that vendors deliver goods on a more timely basis; the Brasilia field office agreed with the recommendation.**

89. At the Jakarta office, three procurement contracts involving a total of $718,200 for the supply of food were awarded to a sole supplier without recourse to competitive bidding. In the case of one contract with a value of $532,000, the purchase order was issued in September 1998, 87 days after its approval by the Contract Review Committee, and the delivery of the food started in February 1999. The Board considered that the award of this contract could not be considered an emergency in view of the time lag involved in processing the purchase order and the delivery of the goods.

90. **The Board recommended, and management agreed, that the procurement procedures relating to competitive bidding be complied with fully.**

4. Cases of fraud and presumptive fraud

91. During the biennium ended 31 December 1999, 29 cases of fraud and presumptive fraud involving $518,632.95 were reported to the Board. Twenty-three of the reported cases involved staff members, including three heads of offices; two were non-staff members; and the perpetrators of the remaining four cases could not be identified.

92. The Board's analysis disclosed that in 25 cases the organization suffered losses totalling $467,941.25, and in another 4 cases no financial losses were incurred by UNICEF. The Board noted that the Administration had recovered $151,467.85 as at 31 December 1999, a total amount of $152,419.40 would be recovered from the entitlements of six staff members, and the recovery action on the balance of $164,054 was ongoing.

D. Acknowledgement

93. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended to its staff by the Executive Director and staff of the United Nations Children's Fund.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

30 June 2000

Notes

[1] *Official Records of the General Assembly, Fifty-first Session, Supplement No. 5B* (A/51/5/Add.2), chap. II.

[2] Ibid., *Fifty-third Session, Supplement No. 5B* (A/53/5/Add.2), chap. II.

Annex

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the biennium ended 31 December 1997[a]

Recommendation 11 (a)

1. UNICEF should strengthen the oversight responsibilities on the review of liquidation statements in respect of cash assistance to Governments to ensure that they are properly supported with complete details.

Measures taken by the Administration

2. The Administration informed the Board that it had introduced measures, including regular and periodic monitoring and review of the quarterly reports submitted by the field offices, formal and informal training conducted by UNICEF for government counterparts and follow-up with government ministries. The Administration had issued guidelines to government counterparts and defined the responsibilities of the programme/project officers handling cash assistance to Governments.

Comments of the Board

3. The Board will keep this matter under review in its subsequent audits.

Recommendation 11 (b)

4. UNICEF should expand and intensify its fund-raising activities, particularly in the area of general resources, and strengthen the monitoring and control of expenditures.

Measures taken by the Administration

5. In January 1999, the Executive Board of UNICEF approved a resource mobilization strategy that aims at increasing the Fund's core resources. At the 2000 pledging conference, out of 67 Governments, 28 announced increases in their pledges over the 1999 amounts, 32 were at the same level and the remaining 7 pledged less than in 1999. As a result, general resources income has increased in comparison with the 1999 amount. The Administration will use the systems to monitor and control its expenditures.

Comments of the Board

6. The Board notes the action taken by the Administration in this important area.

Recommendation 11 (c)

7. UNICEF should strengthen its efforts to obtain formal receipts from Governments as evidence that supplies and equipment have been received.

Measures taken by the Administration

8. The Administration continues to emphasize this requirement during field visits of secretariat staff, in seminars and workshops conducted in the regional and field offices and in follow-up visits by the Office of Internal Audit.

Comments of the Board

9. The Board, during its audit of regional and field offices, noted an improvement in the acknowledgement of receipt of supplies and equipment by Governments.

Recommendation 11 (e)

10. UNICEF should ensure that all systems are tested for year 2000 compliance with sufficient lead time to address any deficiencies.

Measures taken by the Administration

11. The Administration successfully undertook a live test of all standard information technology systems and made the transition without a problem to the year 2000.

Comments of the Board

12. The recommendation has been implemented.

Recommendation 11 (f)

13. The Administration should ensure that the recruitment of consultants complies fully with established rules and procedures.

Measures taken by the Administration

14. In November 1998, the Administration issued an addendum to the existing administrative instruction on the use of special service agreements, which emphasizes the policies and procedures pertaining to the use of special service agreements, including those relating to competitive selection and performance evaluation. The instruction also underlines that heads of offices are accountable when their staff fail to observe the rules regarding the use of special service agreements, and that headquarters will revoke the delegation of authority to issue them for offices that fail to comply with the policies governing their use.

15. The human resources manual, which deals with temporary assistance, including special service agreements, is accordingly being reviewed to further develop and/or refine relevant policies and guidelines on competitive selection, conditions of service and the administration of special service agreements. The Administration scheduled this project to be completed by the end of November 2000.

Comments of the Board

16. The Board notes the action taken by the Administration and will review its impact in future audits.

Recommendation 11 (g)

17. UNICEF should develop, in order to improve the financial performance of its greeting card and related operations, new marketing, advocacy and sales promotional strategies in order to increase the volume of its product sales and also increase its fund-raising.

Measures taken by the Administration

18. The Administration indicated that to improve its financial performance, the Private Sector Division (formerly known as the Greeting Card Operation) has focused on key markets, introduced a harmonized product mix and expanded private sector fund-raising activities. These efforts have helped to increase private sector income from $310.7 million in 1998 to $383.0 million in 1999.

Comments of the Board

19. The Board will monitor this matter in its future audits.

Recommendation 11 (h)

20. The Administration should establish a more frequent interval for the transfer of sales proceeds to UNICEF by the National Committees to improve the recovery rates of sales proceeds.

Measures taken by the Administration

21. As part of the joint planning process, National Committees had agreed to make quarterly transfers to UNICEF. This requirement would form part of the new recognition and cooperation agreement formally accepted in the meeting of National Committees in April 2000. The Administration expects the new agreements to be finalized and signed in 2000.

Comments of the Board

22. The Board notes the actions being taken by the Administration on the transfer of remittances from National Committees.

Recommendation 11 (i)

23. The Administration should ensure that all National Committees comply with the cash accounting reporting requirements.

Measures taken by the Administration

24. The implementation of the recommendation is covered in the joint planning process. The Administration further reiterated the Fund's reporting requirements to the chief financial officers of the National Committees in October 1999.

Comments of the Board

25. The Board will monitor this matter in its future audits.

Recommendation 11 (j)

26. The Administration should recover a total of $1.45 million not accounted for by five National Committees.

Measures taken by the Administration

27. The Administration has reviewed the transactions that gave rise to the $1.45 million. The amount represented support funds provided to the National Committees that were not intended to be recovered. The National Committees had submitted their reports confirming utilization of the funds, and the records pertaining to them have now been reconciled.

Comments of the Board

28. The Board is pleased to note the action taken by the Administration on this issue.

Recommendation in paragraph 43

29. The Administration should review the format of the reports that are submitted to the Executive Board for uniformity in presentation and ensure that the required information is provided.

Measures taken by the Administration

30. To improve on the quality and content of the summary reports, the Administration in October 1997 issued guidelines on the report sections of selected major country evaluations, which were subsequently reconfirmed in October 1998 and September 1999. In addition, a comprehensive report on the process of implementing Executive Board decision 1995/8 was submitted to the Executive Board (E/ICEF/1998/P/L.22).

Comments of the Board

31. The Board will monitor this matter in its future audits.

Recommendation in paragraph 50

32. The Administration should consider the inclusion of a termination clause in future negotiations for office space lease agreements.

Measures taken by the Administration

33. The Administration has ensured, since September 1996, that a termination clause in accordance with the standard approved by the United Nations Office of Legal Affairs is included in all lease agreements for office space.

Comments of the Board

34. The recommendation has been implemented.

Recommendation in paragraph 80

35. The Administration should ensure that established procedures relating to the evaluation of the performance of consultants are fully complied with.

Measures taken by the Administration

36. As commented on earlier in the present annex, the Administration has revised existing instructions on the use of special service agreements. The new instructions hold heads of offices accountable when their staff fail to observe the rules regarding the use of special service agreements. Headquarters would revoke the delegation of authority to issue special service agreements for offices that fail to comply with the policies governing their use.

Comments of the Board

37. The Board notes the action taken by the Administration and will keep this matter under review in its future audits.

Recommendation in paragraph 90

38. The Administration should ensure that National Committees and field offices operate within the established limits. In addition, the Administration, in concert with the sales partners, should develop new marketing strategies in order to boost the sales volume of the partners in order for desired profit targets to be achieved.

Measures taken by the Administration

39. The Administration reviewed the performance of National Committees and field offices. Where necessary, discussions were conducted to ensure that operations were within established limits and that net profit targets were met. Further, the Administration has expanded fund-raising activities through successful direct-mail campaigns and emergency appeals.

Comments of the Board

40. The Board will monitor this matter in its future audits.

Recommendation in paragraph 97

41. The Administration should monitor the activities of the sales partners to ensure strict compliance with established sales promotion procedures.

Measures taken by the Administration

42. The Administration informed the Board that periodic monitoring of the activities of sales partners was being done.

Comments of the Board

43. The Board will monitor this matter in future audits.

Notes

[a] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5B* (A/53/5/Add.2), chap. II.

Chapter III

Audit opinion

We have audited the accompanying financial statements, comprising statements I to VIII, schedules 1 to 12 and the supporting notes, of the United Nations Children's Fund for the biennium ended 31 December 1999. These financial statements are the responsibility of the Executive Director. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Executive Director, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position at 31 December 1999 and the results of operations and cash flows for the period then ended in accordance with the United Nations Children's Fund's stated accounting policies, set out in note 2 to the financial statements, which were applied on a basis consistent with that of the preceding financial period.

Further, in our opinion, the transactions of the United Nations Children's Fund that we have tested as part of our audit have, in all significant respects, been in accordance with the Financial Regulations and legislative authority.

In accordance with article XII of the Financial Regulations, we have also issued a long-form report on our audit of the United Nations Children's Fund's financial statements.

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Celso D. **Gangan**
Chairman, Philippine Commission on Audit

30 June 2000

Chapter IV

Financial statements for the biennium ended 31 December 1999

A. Financial statements

STATEMENT I

INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(Thousands of United States dollars)

		1998 - 1999				1996 - 1997
			Other resources			
		Regular resources a/	Supplementary funds	Emergency relief & rehabilitation	Total	Total
INCOME						
Voluntary contributions						
Governments	(schedule 1)	688,183	394,538	207,490	1,290,211	1,201,448
Non-governments/private sector	(schedule 1)	5,808	207,673	104,497	317,978	274,039
Private Sector Division b/	(note 3)	382,966			382,966	310,670
Funds received under inter-organization arrangements	(schedule 1)	52	10,173	1,699	11,924	6,007
Other income						
Interest income	(schedule 2)	56,614			56,614	47,680
Miscellaneous income	(schedule 2)	24,094			24,094	41,957
Currency exchange adjustments		2,423	(1,363)	(1,004)	56	(35,758)
TOTAL INCOME		1,160,140	611,021	312,682	2,083,843	1,846,053
EXPENDITURE						
Programme assistance		594,918	597,607	269,433	1,461,958	1,356,431
Programme support	(statement VII)	293,981			293,981	303,503
Total programme cooperation		888,899	597,607	269,433	1,755,939	1,659,934
Management and administration	(statement VII)	171,002			171,002	174,621
TOTAL EXPENDITURES		1,059,901	597,607	269,433	1,926,941	1,834,555
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		100,239	13,414	43,249	156,902	11,498
Write-offs/prior periods' adjustments	(note 5)	5,065	6,491	6,926	18,482	21,061
Provision for uncollectible contributions receivable						5,000
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES		95,174	6,923	36,323	138,420	(14,563)
Reserve balances, 1 January		28,951			28,951	28,703
Increase in reserves		271			271	248
Fund balances, 1 January		172,478	275,833	90,075	538,386	552,949
RESERVES AND FUND BALANCES, 31 DECEMBER		296,874	282,756	126,398	706,028	567,337

a/ Regular resources was previously referred to as general resources.
b/ Effective February 1998, the name of Greeting Card and related Operations (GCO) was changed to Private Sector Division (PSD).

(Signed) Ellen YAFFE
Comptroller

(Signed) Carol BELLAMY
Executive Director

STATEMENT IA

INCOME AND EXPENDITURES AND CHANGES IN RESERVES AND FUND BALANCES FOR THE YEARS ENDED 31 DECEMBER 1998 AND 1999

(Thousands of United States dollars)

	Regular resources a		Other resources					
			Supplementary funds		Emergency relief & rehabilitation		Total	
	1999	1998	1999	1998	1999	1998	1999	1998
INCOME								
Voluntary contributions								
Governments	344,532	343,65	216,655	177,883	126,362	81,128	687,549	602,662
Non-governments/private sector	3,841	1,967	109,828	97,845	70,687	33,810	184,356	133,622
Private Sector Division b	202,894	180,072					202,894	180,072
Funds received under inter-organization arrangements	52		5,181	4,392	917	782	6,750	5,174
Other income								
Interest income	30,193	26,421					30,193	26,421
Miscellaneous income	5,112	18,982					5,112	18,982
Currency exchange adjustments	2,674	(251)	(109)	(3,254)	(1,089)	85	1,476	(1,420)
TOTAL INCOME	589,298	570,842	332,155	278,866	196,877	115,805	1,118,330	965,513
EXPENDITURE								
Programme assistance	327,051	267,867	336,661	260,946	154,178	115,255	817,890	644,068
Programme support	152,586	141,395					152,586	141,395
Total programme cooperation	479,637	409,262	336,661	260,946	154,178	115,255	970,476	785,463
Management and administration	89,255	81,747					89,255	81,747
TOTAL EXPENDITURE	568,892	491,009	336,661	260,946	154,178	115,255	1,059,731	867,210
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	20,406	79,833	(4,506)	17,920	42,699	550	58,599	98,303
Write-offs/prior periods' adjustments	967	4,098	1,312	5,179	1,367	5,559	3,646	14,836
Provision for uncollectible contributions receivable								
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURES	19,439	75,735	(5,818)	12,741	41,332	(5,009)	54,953	83,467
Reserve balances, 1 January	29,143	28,951					29,143	28,951
Increase in reserves	79	192					79	192
Fund balances, 1 January	248,213	172,478	288,574	275,833	85,066	90,075	621,853	538,386
RESERVES AND FUND BALANCES, 31 DECEMBER	296,874	277,356	282,756	288,574	126,398	85,066	706,028	650,996

a Regular Resources was previously referred to as General Resources

b Effective February 1998, the name of Greeting Card and related Operations (GCO) was changed to Private Sector Division (PSD)

STATEMENT IB

ALL FINANCIAL RESOURCES

FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(Thousands of United States dollars)

	1998 - 1999					1996-1997
		Other resources				
	Regular resources	Supplementary funds	Emergency relief & rehabilitaion	Trust funds a/	Total	Total
Opening balances	172,478	275,833	90,075	40,034	578,420	638,059
Income/receipts	1,160,140	611,021	312,682	394,566	2,478,409	2,048,097
Funds available	1,332,618	886,854	402,757	434,600	3,056,829	2,686,156
Expenditures	1,059,901	597,607	269,433	342,089	2,269,030	2,081,675
Write-offs/prior periods' adjustments	5,065	6,491	6,926		18,482	21,061
Provision for uncollectible contributions receivable						5,000
Closing balances	267,652	282,756	126,398	92,511	769,317	578,420

a/ Trust funds were previously referred to as special accounts.

STATEMENT II

ASSETS, LIABILITIES, RESERVES AND FUND BALANCES

AS AT 31 DECEMBER 1999

(Thousands of United States dollars)

		1999	1997
ASSETS			
Cash and term deposits			
Convertible currencies	(schedule 3)	541,008	410,324
Non-convertible currencies	(schedule 3)	17,718	6,427
Accounts receivable			
Contributions receivable	(schedule 4)	202,516	156,376
Less: Provision for uncollectible contributions receivable	(note 7)	(5,000)	(5,000)
Net contributions receivable		197,516	151,376
Other	(schedule 6)	261,697	172,905
Inventories	(schedule 7)	26,362	24,583
Buildings and equipment	(note 8)	12,675	13,131
TOTAL ASSETS		1,056,976	778,746
LIABILITIES			
Contributions received in advance	(schedule 8)	990	1,231
Unliquidated obligations	(schedule 9)	192,302	116,619
Accounts payable	(schedule 9)	33,367	29,151
Other funds and special accounts	(schedule 10)	104,961	49,506
Medical insurance plans		19,328	14,902
TOTAL LIABILITIES		350,948	211,409
RESERVES AND FUND BALANCES			
Reserves			
For procurement services - staff and related costs	(schedule 11)	2,000	2,000
For insurance	(note 9)	131	131
For capital assets	(note 2)	27,091	26,820
Total reserves		29,222	28,951
Fund balances			
Regular resources		267,652	172,478
Supplementary funds		282,756	275,833
Emergency relief and rehabilitation		126,398	90,075
Total fund balances		676,806	538,386
TOTAL RESERVES AND FUND BALANCES		706,028	567,337
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		1,056,976	778,746

The accompanying notes form an integral part of this statement and should be read in conjunction with it.

(Signed) Ellen YASSER
Comptroller

(Signed) Carol BELLAMY
Executive Director

A/55/5/Add.2

STATEMENT III

CASH FLOWS FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(Thousands of United States dollars)

		1999	1997
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net excess (shortfall) of income over expenditure			
(Increase) decrease in contributions receivable	(statement I)		
Increase in provision for uncollectible contributions receivable		138,420	
(Increase) in other accounts receivable		(46,140)	(14,563)
(Decrease) decrease in other assets			38,860
Increase (decrease) in contributions received in advance		(88,792)	5,000
Increase in accounts payable		(1,779)	(13,434)
(Decrease) in unliquidated obligations		(241)	21,459
Less: Interest income		8,642	(4,297)
NET CASH FROM OPERATING ACTIVITIES		75,683	(3,189)
			11,276
CASH FLOW FROM INVESTING AND FINANCING ACTIVITIES			(58)
Increase (decrease) in balances on funds and special accounts		(56,614)	(47,680)
Plus: Interest income		29,179	(6,626)
NET CASH FROM INVESTING AND FINANCING ACTIVITIES			
		55,455	
CASH FLOWS FROM OTHER SOURCES:		56,614	(48,225)
(Increase) decrease in land and buildings		112,069	47,680
Increases in reserves/other funds			(545)
NET CASH FROM OTHER SOURCES			
		456	
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS		271	(219)
		727	248
CASH AND TERM DEPOSITS, 1 JANUARY			29
		141,975	
CASH AND TERM DEPOSITS, 31 DECEMBER			(7,142)
		416,751	
			423,893
		558,726	
			416,751

STATEMENT IV

LIQUIDITY POSITION AS AT 31 DECEMBER 1999

(Thousands of United States dollars)

	1999	1997
1. The computation of the UNICEF liquidity position takes into consideration the following short-term assets and liabilities: a/		
Short-term assets		
Cash holdings b/	453,765	367,245
Contribution receivable for current and prior years	197,516	151,376
Accounts receivable advances and deposits	261,697	172,905
Inventories	26,362	24,583
Total short-term assets	939,340	716,109
Short-term liabilities		
Contributions for following years received in advance	990	1,231
Accounts payable and other unliquidated obligations	225,669	145,770
Medical insurance plan	19,328	14,902
Supplementary fund commitments	245,987	161,903
Emergency fund commitments	282,756	275,833
Total short-term liabilities	126,398	90,075
	655,141	527,811
2. Change in UNICEF liquidity between 31 December 1999 and 31 December 1997		
Short-term assets	939,340	716,109
Short-term liabilities	655,141	527,811
Increase in liquidity as at 31 December 1999	284,199	188,298
	95,901	
3. Liquidity ratio		
Short-term assets	939,340	716,109
Short-term liabilities	655,141	527,811
Ratio	1.43:1	1.36:1

a/ UNICEF liquidity policy recommends a year-end general resources convertible cash balance equal to at least 10 per cent of projected general resources income.

b/ Excludes cash held in trust funds (previously special accounts) of $104,960,933.

STATEMENT V
STATUS OF FUNDING FOR APPROVED REGULAR RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION AS AT 31 DECEMBER 1999

(Thousands of United States dollars)

	Regular resources	Other resources		Total
		Supplementary funds	Emergency relief and rehabilitation	
Unspent balances of programmes as at 1 January 1998	981,399	366,923	89,625	1,437,947
Approved at the Executive Board sessions a/				
New programmes	1,674,193			1,674,193
Made between Executive Board sessions b/	79,268	617,729	318,472	1,015,469
Write-off of pledges		(6,492)	(6,926)	(13,418)
Programme cancellations c/	(33,439)			(33,439)
Savings of 1998-1999 budget	(20,013)			(20,013)
Recoveries to the budget	(42,500)			(42,500)
Subtotal	2,638,908	978,160	401,171	4,018,239
Expenditures	1,059,901	597,607	269,433	1,926,941
Unspent balances of programmes as at 31 December 1999	1,579,007	380,553	131,738	2,091,298
Fund balance as at 31 December 1999	267,652	282,756	126,398	676,806
Translation adjustment, 1987-1999		1,999	(794)	1,205
Subtotal	267,652	284,755	125,604	678,011
To be financed from future income	1,311,355	95,798	6,134	1,413,287

a/ E/ICEF/1998/P/L.21 (E/ICEF/1998/6/Rev.1, decision 1998/15), E/ICEF/1998/AB/L.1 and Corr.1 (decisions 1998/2, 1998/3 and 1998/4), E/ICEF/1998/5 (decision 1998/7), E/ICEF/1999/P/L.16 and Corr.1 (E/ICEF/1999/7/Rev.1, decision 1999/13) and E/ICEF/1999/AB/L.7 (decision 1999/20).

b/ 1998 and 1999 programme budget allotments arising from PSD income, regular resources funded for unfunded supplementary fund projects and regular resources funded for emergency projects.

c/ Regular resources programme cancellations of $ 33,439 represent unspent balances in the amounts approved by the Executive Board for various programme recommendations which expired in 1996, 1997 and 1998.

STATEMENT VI

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR GENERAL RESOURCES, SUPPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1999
AFRICA					
Angola	11,554,817	39,064,675	50,619,492	27,701,610	22,917,882
Benin	4,758,140	7,996,605	12,754,745	4,922,753	7,831,992
Botswana	4,349,974	2,427,762	6,777,736	2,664,820	4,112,916
Burkina Faso	14,482,341	6,432,518	20,914,859	8,898,711	12,016,148
Burundi	3,349,544	6,914,223	10,263,767	7,559,238	2,704,529
Cameroon	8,892,853	(551,228)	8,341,625	3,050,402	5,291,223
Cape Verde	2,377,727	2,962,669	5,340,396	1,695,407	3,644,989
Central African Republic	5,279,515	815,045	6,094,560	2,644,514	3,450,046
Chad	8,062,756	3,360,444	11,423,200	6,328,021	5,095,179
Comoros	3,208,074	13,347	3,221,421	1,137,850	2,083,571
Congo	1,790,261	2,370,165	4,160,426	3,174,815	985,611
Cote d'Ivoire	8,932,213	3,527,127	12,459,340	7,332,793	5,126,547
Democratic Republic of the Congo	20,043,949	53,967,819	74,011,768	26,058,813	47,952,955
Equatorial Guinea	1,391,586	3,553,852	4,945,438	1,354,617	3,590,821
Eritrea	12,203,298	6,374,183	18,577,481	10,563,342	8,014,139
Ethiopia	46,732,544	44,931,004	91,663,548	43,205,681	48,457,867
Gabon	3,425,498	318,539	3,744,037	1,267,468	2,476,569
Gambia	1,921,512	4,378,300	6,299,812	2,418,253	3,881,559
Ghana	15,322,098	11,011,813	26,333,911	16,731,330	9,602,581
Guinea	7,824,783	2,886,468	10,711,251	5,484,166	5,227,085
Guinea-Bissau	6,880,717	2,563,762	9,444,479	4,362,963	5,081,516
Kenya	9,842,218	19,889,852	29,732,070	12,021,808	17,710,262
Lesotho	4,523,178	208,979	4,732,157	1,889,864	2,842,293
Liberia	13,689,341	6,962,520	20,651,861	15,822,473	4,829,388
Madagascar	12,143,309	6,684,782	18,828,091	11,343,270	7,484,821
Malawi	16,992,677	7,594,429	24,587,106	14,823,366	9,763,740
Mali	21,994,119	2,752,839	24,746,958	10,062,936	14,684,022
Mauritania	3,408,762	8,060,419	11,469,181	4,872,242	6,596,939
Mauritius	2,629,406	91,405	2,720,811	1,321,558	1,399,253
Mozambique	23,341,661	24,303,404	47,645,065	22,174,652	25,470,413

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1999
Namibia	7,589,967	1,420,372	9,010,339	5,804,141	3,206,198
Niger	8,326,625	37,426,258	45,752,883	11,441,982	34,310,901
Nigeria	58,900,630	2,152,930	61,053,560	27,177,092	33,876,468
Rwanda	13,772,904	4,734,536	18,507,440	13,848,577	4,658,863
Sao Tome and Principe	3,089,805	(17,314)	3,072,491	1,043,808	2,028,683
Senegal	6,236,126	4,020,634	10,256,760	5,775,947	4,480,813
Sierra Leone	7,101,016	14,712,291	21,813,307	10,776,034	11,037,273
Somalia	11,048,596	27,017,780	38,066,376	27,808,936	10,257,440
South Africa	6,322,444	4,186,668	10,509,112	5,463,114	5,045,998
Swaziland	3,356,563	145,487	3,502,050	1,870,093	1,631,957
Togo	4,865,913	114,576	4,980,489	2,564,401	2,416,088
Uganda	44,065,775	14,299,075	58,364,850	32,224,699	26,140,151
United Republic of Tanzania	30,766,839	13,629,401	44,396,240	23,463,170	20,933,070
Zambia	13,180,034	9,525,742	22,705,776	12,904,308	9,801,468
Zimbabwe	15,280,792	12,739,991	28,020,783	10,941,057	17,079,726
Regional Africa	9,867,064	28,613,684	38,480,748	21,479,487	17,001,261
Area Total	545,119,964	456 589,832	1,001,709,796	497,476,582	504,233,214
THE AMERICAS AND THE CARIBBEAN					
Argentina	6,224,990	4,165,665	10,390,655	5,123,131	5,267,524
Belize	3,137,571	142,541	3,280,112	1,269,371	2,010,741
Bolivia	7,336,526	9,424,583	16,761,109	8,579,616	8,181,493
Brazil	15,001,170	21,094,695	36,095,865	21,270,082	14,825,783
Chile	4,300,046	70,675	4,370,721	1,834,789	2,535,932
Colombia	3,028,644	6,801,070	9,829,714	6,838,264	2,991,450
Costa Rica	3,296,953	301,805	3,598,758	1,582,120	2,016,638
Cuba	5,290,228	1,709,243	6,999,471	3,367,321	3,632,150
Dominican Republic	4,948,084	1,385,426	6,333,510	3,519,630	2,813,880
Ecuador	4,234,906	5,330,068	9,564,974	4,845,971	4,719,003
El Salvador	7,263,869	16,032	7,279,901	3,827,565	3,452,336
Guatemala	10,473,556	1,269,614	11,743,170	7,891,292	3,851,878
Guyana	1,744,066	660,529	2,404,595	1,478,053	926,542
Haiti	6,095,719	5,390,102	11,485,821	5,400,807	6,085,014
Honduras	5,853,801	206,937	6,060,738	4,437,382	1,623,356
Jamaica	3,808,558	1,818,257	5,626,815	3,369,407	2,257,408
Mexico	5,476,549	3,890,814	9,367,363	5,731,765	3,635,598
Nicaragua	11,900,524	7,306,001	19,206,525	10,709,515	8,497,010
Panama	3,665,527	310,269	3,975,796	1,957,464	2,018,332

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1999
Paraguay	3,440,742	1,939,182	5,379,924	2,629,062	2,750,862
Peru	4,432,607	4,812,913	9,245,520	5,879,175	3,366,345
Uruguay	3,495,071	295,526	3,790,597	1,724,501	2,066,096
Venezuela	5,007,440	364,362	5,371,802	2,129,009	3,242,793
Regional	8,403,207	24,619,776	33,022,983	21,930,181	11,092,802
Area Total	137,860,354	103,326,085	241,186,439	137,325,473	103,860,966
EAST ASIA AND THE PACIFIC					
Cambodia	20,329,910	10,395,974	30,725,884	23,748,320	6,977,564
China	70,457,916	12,413,316	82,871,232	39,498,186	43,373,046
Democratic People's Republic of Korea	10,636,688	13,417,479	13,417,479	20,766,468	(7,348,989)
East Timor		6,324,898	6,324,898	662,145	5,662,753
Indonesia	53,354,474	20,584,012	73,938,486	29,189,032	44,749,454
Lao People's Democratic Republic	6,605,883	8,597,213	15,203,096	6,479,743	8,723,353
Malaysia	2,377,693	59,040	2,436,733	1,243,145	1,193,588
Mongolia	3,754,322	794,503	4,548,825	2,044,991	2,503,834
Myanmar	23,025,097	3,339,407	26,364,504	15,231,159	11,133,345
Pacific island countries	6,924,641	967,225	7,891,866	3,196,545	4,695,321
Papua New Guinea	4,600,497	(34,328)	4,566,169	1,397,042	3,169,127
Philippines	15,149,359	16,795,744	31,945,103	13,300,437	18,644,666
Republic of Korea	23,430	(23,430)			
Thailand	6,137,213	7,257,398	13,394,611	5,860,542	7,534,069
Viet Nam	37,411,075	13,709,133	51,120,208	23,321,289	27,798,919
Area Total	260,788,198	114,597,584	375,385,782	185,939,044	189,446,738
SOUTH ASIA					
Afghanistan	17,857,085	30,483,278	48,340,363	16,347,844	31,992,519
Bangladesh	77,819,983	41,420,624	119,240,607	59,091,180	60,149,427
Bhutan	5,064,965	2,453,517	7,518,482	3,803,988	3,714,494
India	82,161,669	184,512,300	266,673,969	102,782,622	163,891,347
Maldives	985,357	2,652,000	3,637,357	1,311,632	2,325,725
Nepal	20,663,534	8,877,079	29,540,613	16,803,478	12,737,135
Pakistan	16,914,312	61,633,677	78,547,989	22,124,309	56,423,680
Sri Lanka	5,363,935	8,384,199	13,748,134	9,111,095	4,637,039
Area Total	226,830,840	340,416,674	567,247,514	231,376,148	335,871,366

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1999
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,932,149	87,126	4,019,275	2,061,197	1,958,078
Djibouti	1,405,530	3,558,021	4,963,551	1,455,843	3,507,708
Egypt	24,135,028	4,340,719	28,475,747	12,383,076	16,092,671
Iran (Islamic Republic of)	2,768,729	10,806,881	13,575,610	3,285,893	10,289,717
Iraq	14,324,225	4,388,804	18,713,029	14,817,660	3,895,369
Jordan	4,830,535	(419,186)	4,411,349	1,704,261	2,707,088
Kuwait	42,022	(11,880)	30,142		30,142
Lebanon	4,106,004	1,146,155	5,252,159	2,441,094	2,811,065
Morocco	6,602,648	810,997	7,413,645	3,931,626	3,482,019
Oman	3,252,252	27,851	3,280,103	1,434,726	1,845,377
Palestinian children and mothers	8,030,253	1,819,762	9,850,015	6,188,522	3,661,493
Sudan	26,907,355	82,322,432	109,229,787	75,449,315	33,780,472
Syrian Arab Republic	3,496,943	66,393	3,563,336	1,640,984	1,922,352
Tunisia	5,334,700	218,301	5,553,001	2,281,698	3,271,303
Yemen	4,672,818	10,574,271	15,247,089	7,371,765	7,875,324
Regional	73,498	511,177	584,675	50,060	534,615
Area Total	113,914,689	120,247,824	234,162,513	136,497,720	97,664,793
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	4,807,903	15,402,432	20,210,335	9,653,341	10,556,994
Armenia	3,362,834	3,749,827	7,112,661	3,061,486	4,051,175
Azerbaijan	3,080,062	5,866,863	8,946,925	3,128,886	5,818,039
Belarus	8,848		8,848	7,142	1,706
Bosnia and Herzegovina	5,052,246	13,457,563	18,509,809	9,966,045	8,543,764
Bulgaria	548	(548)			
Croatia	797,048	1,938,658	2,735,706	1,679,504	1,056,202
Federal Republic of Yugoslavia	627,014	23,634,556	24,261,570	13,974,575	10,286,995
Georgia	4,009,206	1,102,887	5,112,093	3,160,801	1,951,292
Kazakhstan	3,433,785	4,500,000	7,933,785	2,666,819	5,266,966
Kosovo emergency (FRY)		31,186,839	31,186,839	14,448,886	16,737,953
Kyrgyzstan	2,777,985	4,178,031	6,956,016	1,842,653	5,113,363
Latvia	1,242		1,242		1,242
Republic of Moldova	3,166,454	1,115,867	4,282,321	1,597,757	2,684,564
Romania	2,677,279	6,002,033	8,679,312	3,578,956	5,100,356

STATEMENT VI (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes & cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1999
Russia Federation	440,345		440,345	453,286	(12,941)
Tajikistan	4,100,783	7,332,958	11,433,741	2,960,300	8,473,441
The former Yugoslav Republic of Macedonia	1,260,735	13,836,627	15,097,362	8,760,695	6,336,667
Turkey	4,168,622	11,542,010	15,710,632	5,336,059	10,374,573
Turkmenistan	2,941,417	4,401,880	7,343,297	1,711,323	5,631,974
Ukraine	218,967	(17,276)	201,691	176,780	24,911
Union of Soviet Socialist Republics (former)	35		35	35	
Uzbekistan	3,641,743	8,506,831	12,148,574	3,841,682	8,306,892
Yugoslavia (former)	507,221	(248,058)	259,163	266,876	(7,713)
Yugoslavia (former) (new area programme from 1994)	572		572	572	
Regional	8,366,861	12,881,940	21,248,801	8,143,022	13,105,779
Area Total	59,449,755	170,371,920	229,821,675	100,417,481	129,404,194
GLOBAL ASSISTANCE					
Intercountry programme		20,128,601	20,128,601	3,146,758	16,981,843
Emergency Programme Fund a/	23,060,675	31,567,841	54,628,516	5,289,485	49,339,031
Expanded programme on immunization		750,000	750,000	197,213	552,787
International Child Development Centre	7,020,191	5,843,868	12,864,059	5,923,510	6,940,549
Interregional Fund for Programme Preparation, Promotion and Evaluation		13,676,568	13,676,568	3,241,757	10,434,811
Landmines Awareness		4,838,700	4,838,700	14,187	4,824,513
Leadership Initiative for Children		2,000,012	2,000,012	15,622	1,984,390
Maurice Pate Memorial Fund		50,000	50,000	50,000	
Programme Funds for the 1990s Goals	28,509,355	180,111,184	208,620,539	131,186,939	77,433,600
Regional funds	13,392,231	27,279,116	40,671,347	23,860,020	16,811,327
Total global assistance	71,982,452	286,245,890	358,228,342	172,925,491	185,302,851
TOTAL PROGRAMME ASSISTANCE	1,415,946,252	1,591,795,809	3,007,742,061	1,461,957,939	1,545,784,122
Management and administration	7,449,262	367,988,433	375,437,695	175,934,946	199,502,749
Programme support	14,550,738	663,008,987	677,559,725	331,548,774	346,010,951

STATEMENT VI (concluded)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes & cancellations	Total programmes		Total expenditures	Approved programmes unspent balances as at 31 December 1999	
Recoveries to the budget		(42,500,985)	(42,500,985)		(42,500,985)		
TOTAL BUDGET	22,000,000	988,496,435	1,010,496,435	b/	464,982,735	545,513,700	b/
TOTAL COOPERATION	1,437,946,252	2,580,292,244	4,018,238,496		1,926,940,674	2,091,297,822	

a/ In 1998, the Executive Director made an allocation of $ 1,100,305 from the 1998 Emergency Programme Fund (EPF): $40,000 to the United Nations security programme; $63,100 to the Eastern and Southern Africa Regional Office; $26,904 to Kenya; $500,000 to the Democratic Republic of the Congo; $65,000 to Bolivia; $51,301 to Ethiopia; $200,000 to Cuba; $154,000 to the Dominican Republic; and an additional allocation of $317,771 from the 1996 EPF: $69,651 to Mexico; and $248,120 to the Democratic Republic of the Congo.

The Executive Board had approved a general resources emergency programme budget of $1,395,000 for headquarters' locations (other than EPF).

In 1999, the Executive Director made an allocation of $2,334,755 from the 1999 EPF: $100,000 to the Democratic Republic of the Congo; $500,000 to the United Republic of Tanzania; $430,498 to Eritrea; $118,800 to Burundi; $15,457 to Sudan; $900,000 to East Timor; $150,000 to Russian Federation; and $120,000 to Venezuela.

b/ Approved biennial support budgets

1998 - 1999 (E/ICEF/1998/AB/L.1 and CORR.1)	$527,495,900
2000 - 2001 (E/ICEF/1999/AB/L.7)	$545,513,700
Less:	
Unspent of 1998 - 1999 budget	$20,012,180
Recoveries to the budget	$42,500,985
TOTAL	$1,010,496,435

STATEMENT VI-1

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR REGULAR RESOURCES FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 1999
AFRICA					
Angola	3,319,496	20,629,000	23,948,496	8,026,440	15,922,056
Benin	1,714,834	7,413,000	9,127,834	2,422,019	6,705,815
Botswana	2,889,330	2,073,000	4,962,330	1,542,778	3,419,552
Burkina Faso	10,405,562	362,622	10,768,184	4,528,763	6,239,421
Burundi	2,407,057	6,926,905	9,333,962	5,957,578	3,376,384
Cameroon	7,433,058	(722,965)	6,710,093	2,119,763	4,590,330
Cape Verde	1,787,790	3,115,000	4,902,790	1,264,737	3,638,053
Central African Republic	4,090,279	250,000	4,340,279	1,881,021	2,459,258
Chad	5,597,023		5,597,023	2,869,673	2,727,350
Comoros	3,152,218	(3)	3,152,215	1,074,064	2,078,151
Congo	1,145,498	2,165,000	3,310,498	2,072,761	1,237,737
Cote d'Ivoire	8,700,494	655,506	9,356,000	4,844,624	4,511,376
Democratic Republic of the Congo	16,941,764	49,267,300	66,209,064	18,031,735	48,177,329
Equatorial Guinea	1,069,630	3,378,000	4,447,630	1,091,657	3,355,973
Eritrea	5,235,784		5,235,784	2,750,227	2,485,557
Ethiopia	33,542,027	32,276,354	65,818,381	24,982,515	40,835,866
Gabon	3,261,313		3,261,313	1,019,967	2,241,346
Gambia	931,154	3,694,000	4,625,154	1,528,909	3,096,245
Ghana	10,440,727		10,440,727	5,290,881	5,149,846
Guinea	5,846,584	200,000	6,046,584	2,872,633	3,173,951
Guinea-Bissau	4,574,157	837,818	5,411,975	2,090,398	3,321,577
Kenya	6,183,854	17,965,189	24,149,043	7,855,023	16,294,020
Lesotho	4,150,240		4,150,240	1,595,531	2,554,709
Liberia	1,401,492	3,046,000	4,447,492	2,672,438	1,775,054
Madagascar	10,884,966	1,212,943	12,097,909	6,333,402	5,764,507
Malawi	12,042,958	600,000	12,642,958	6,019,344	6,623,614
Mali	18,879,334	(832,434)	18,046,900	6,603,848	11,443,052
Mauritania	526,233	5,824,753	6,350,986	1,951,041	4,399,945
Mauritius	2,627,375	49,817	2,677,192	1,297,229	1,379,963
Mozambique	12,730,412	20,413,952	33,144,364	12,154,964	20,989,400
Namibia	4,872,784	(549,787)	4,322,997	2,048,329	2,274,668
Niger	4,288,101	36,483,000	40,771,101	7,567,339	33,203,762

STATEMENT VI-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 1999
Nigeria	56,502,435	560,792	57,063,227	24,372,439	32,690,788
Rwanda	5,472,732	487,269	5,960,001	2,900,137	3,059,864
Sao Tome and Principe	3,072,999		3,072,999	1,044,973	2,028,026
Senegal	4,032,568	488,189	4,520,757	2,524,033	1,996,724
Sierra Leone	3,460,214	4,292,786	7,753,000	2,748,508	5,004,492
Somalia	2,321,856	8,175,873	10,497,729	7,066,512	3,431,217
South Africa	4,031,814	150,000	4,181,814	2,386,288	1,795,526
Swaziland	2,656,735		2,656,735	1,304,347	1,352,388
Togo	4,189,017		4,189,017	1,892,453	2,296,564
Uganda	19,214,535		19,214,535	9,144,297	10,070,238
United Republic of Tanzania	25,373,834	3,031,658	28,405,492	14,171,572	14,233,920
Zambia	8,204,309	619,354	8,823,663	4,124,832	4,698,831
Zimbabwe	5,108,983	8,391,000	13,499,983	1,827,483	11,672,500
Area total	356,715,559	242,930,891	599,646,450	229,869,505	369,776,945
THE AMERICAS AND THE CARIBBEAN					
Argentina	4,215,389	213,947	4,429,336	1,865,567	2,563,769
Belize	3,135,703		3,135,703	1,228,070	1,907,633
Bolivia	5,000,283	(13,572)	4,986,711	2,128,071	2,858,640
Brazil	9,255,457	2,941,098	12,196,555	6,761,272	5,435,283
Chile	4,275,881	32,340	4,308,221	1,778,984	2,529,237
Colombia	1,445,764	3,009,770	4,455,534	2,676,903	1,778,631
Costa Rica	3,146,390	51,043	3,197,433	1,226,289	1,971,144
Cuba	4,261,387	197,062	4,458,449	1,795,376	2,663,073
Dominican Republic	4,200,216	60,121	4,260,337	1,746,290	2,514,047
Ecuador	1,461,518	4,127,929	5,589,447	1,972,975	3,616,472
El Salvador	4,278,804		4,278,804	1,650,701	2,628,103
Guatemala	4,185,489	(114)	4,185,375	1,691,274	2,494,101
Guyana	1,551,747	655,000	2,206,747	1,299,572	907,175
Haiti	3,453,658	3,352,342	6,806,000	2,781,483	4,024,517
Honduras	3,278,268	25,039	3,303,307	2,152,642	1,150,665
Jamaica	3,180,180	228,255	3,408,435	1,398,053	2,010,382
Mexico	4,222,001	403,724	4,625,725	1,948,817	2,676,908
Nicaragua	4,199,384	100,000	4,299,384	1,837,637	2,461,747
Panama	3,192,674	52,297	3,244,971	1,287,392	1,957,579
Paraguay	2,586,203	1,456,298	4,042,501	1,671,033	2,371,468

STATEMENT VI-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 1999
Peru	3,125,294	185,774	3,311,068	1,962,011	1,349,057
Uruguay	3,385,699	163,496	3,549,195	1,537,585	2,011,610
Venezuela	4,429,546	6,803	4,436,349	1,650,109	2,786,240
Regional	6,144,429	(94,889)	6,049,540	2,600,174	3,449,366
Area total	91,611,364	17,153,763	108,765,127	48,648,280	60,116,847
EAST ASIA AND THE PACIFIC					
Cambodia	6,542,692	300,000	6,842,692	5,073,056	1,769,636
China	68,298,011	1,814,774	70,112,785	30,515,195	39,597,590
Democratic People's Republic of Korea	1,610,998	4,977,000	6,587,998	5,581,859	1,006,139
Indonesia	45,404,430	1,413,234	46,817,664	12,672,515	34,145,149
Lao People's Democratic Republic	5,290,385	2,365,522	7,655,907	3,800,216	3,855,691
Malaysia	2,377,693	59,040	2,436,733	1,243,145	1,193,588
Mongolia	3,344,747	(6,260)	3,338,487	1,336,888	2,001,599
Myanmar	22,142,295	515,027	22,657,322	12,440,582	10,216,740
Pacific island countries	5,938,541	100,000	6,038,541	2,319,127	3,719,414
Papua New Guinea	4,599,108	(249,108)	4,350,000	1,307,833	3,042,167
Philippines	7,582,903	13,449,130	21,032,033	6,335,448	14,696,585
Thailand	3,715,645	4,138,532	7,854,177	2,293,320	5,560,857
Viet Nam	30,768,950	1,200,000	31,968,950	11,870,235	20,098,715
Area total	207,616,398	30,076,891	237,693,289	96,789,419	140,903,870
SOUTH ASIA					
Afghanistan	14,060,040	26,461,000	40,521,040	9,999,559	30,521,481
Bangladesh	59,000,808	720,088	59,720,896	25,542,199	34,178,697
Bhutan	4,282,472		4,282,472	1,948,378	2,334,094
India	45,644,623	120,383,159	166,027,782	56,552,696	109,475,086
Maldives	985,357	2,652,000	3,637,357	1,311,632	2,325,725
Nepal	15,209,404	600,000	15,809,404	8,003,015	7,806,389
Pakistan	15,115,813	57,354,150	72,469,963	18,062,150	54,407,813
Sri Lanka	4,153,465	14,964	4,168,429	2,090,142	2,078,287
Area total	158,451,982	208,185,361	366,637,343	123,509,771	243,127,572

STATEMENT VI-1 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 1999
MIDDLE EAST AND NORTH AFRICA					
Algeria	3,605,560	(731,682)	2,873,878	1,371,874	1,502,004
Djibouti	1,077,180	3,304,000	4,381,180	1,122,648	3,258,532
Egypt	18,234,202	54,416	18,288,618	6,955,845	11,332,773
Iran (Islamic Republic of)	2,768,728	10,707,766	13,476,494	3,226,051	10,250,443
Iraq	1,568,787	3,026,413	4,595,200	3,139,952	1,455,248
Jordan	4,817,372	(513,568)	4,303,804	1,592,225	2,711,579
Lebanon	3,708,541	152,769	3,861,310	1,859,840	2,001,470
Morocco	6,206,171	194,722	6,400,893	3,347,721	3,053,172
Oman	3,250,320	29,783	3,280,103	1,434,727	1,845,376
Palestinian children and mothers	5,193,555	(437,428)	4,756,127	2,847,867	1,908,260
Sudan	14,448,314	4,357,629	18,805,943	8,866,545	9,939,398
Syrian Arab Republic	3,496,943	19,547	3,516,490	1,605,497	1,910,993
Tunisia	4,342,611	98,687	4,441,298	1,689,787	2,751,511
Yemen	3,035,979	8,361,000	11,396,979	4,954,785	6,442,194
Regional	73,102	511,177	584,279	49,665	534,614
Area total	75,827,365	29,135,231	104,962,596	44,065,029	60,897,567
CENTRAL AND EASTERN EUROPE THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	2,991,471		2,991,471	1,471,433	1,520,038
Armenia	2,278,783	3,461,993	5,740,776	1,752,602	3,988,174
Azerbaijan	2,120,076	4,641,559	6,761,635	1,621,769	5,139,866
Bosnia and Herzegovina	1,940,724	2,890,635	4,831,359	2,793,857	2,037,502
Croatia	85,784	197,016	282,800	135,891	146,909
Federal Republic of Yugoslavia		200,658	200,658		200,658
Georgia	3,342,113		3,342,113	1,785,448	1,556,665
Kazakhstan	2,417,443	4,500,000	6,917,443	1,935,902	4,981,541
Kyrgyzstan	2,365,697	4,038,000	6,403,697	1,379,270	5,024,427
Republic of Moldova	3,151,076	(338)	3,150,738	1,225,026	1,925,712
Romania	1,848,251	3,625,000	5,473,251	1,624,610	3,848,641
Tajikistan	3,350,399	6,080,000	9,430,399	1,488,966	7,941,433
The former Yugoslav Republic of Macedonia	974,108	1,902,620	2,876,728	1,472,174	1,404,554

STATEMENT VI-1 (concluded)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 1999
Turkey	4,008,042		4,008,042	2,277,409	1,730,633
Turkmenistan	2,486,348	4,288,000	6,774,348	1,280,823	5,493,525
Uzbekistan	2,736,631	8,348,515	11,085,146	2,857,092	8,228,054
Regional	8,240,599	7,666,567	15,907,166	6,170,506	9,736,660
Area total	44,337,545	51,840,225	96,177,770	31,272,778	64,904,992
GLOBAL ASSISTANCE					
Emergency Programme Fund	23,060,675	29,955,837	53,016,512	4,543,609	48,472,903
Intercountry programmes		5,188,500	5,188,500	596,558	4,591,942
Interregional Fund for Programme Preparation, Promotion and Evaluation		13,347,310	13,347,310	3,131,230	10,216,080
Leadership Initiative for Children		500,000	500,000		500,000
Maurice Pate Memorial Fund		50,000	50,000	50,000	
Programme Fund for the 1990s Goals	14,936	31,701,116	31,716,052	8,425,427	23,290,625
Regional funds	1,762,946	8,947,439	10,710,385	4,016,175	6,694,210
Total global assistance	24,838,557	89,690,202	114,528,759	20,762,999	93,765,760
TOTAL PROGRAMME ASSISTANCE	959,398,770	669,012,564	1,628,411,334	594,917,781	1,033,493,553
Management and administration	7,449,262	367,988,433	375,437,695	175,934,946	199,502,749
Programme support services	14,550,738	663,008,987	677,559,725	331,548,774	346,010,951
Recoveries to the budget		(42,500,985)	(42,500,985)	(42,500,985)	
TOTAL BUDGET	22,000,000	988,496,435	1,010,496,435	464,982,735	545,513,700
TOTAL COOPERATION	981,398,770	1,657,508,999	2,638,907,769	1,059,300,516	1,579,007,253

STATEMENT VI-2

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR SUPPLEMENTARY FUNDS FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1999
AFRICA					
Angola	5,738,186	6,445,716	12,183,902	8,774,380	3,409,522
Benin	3,031,897	583,605	3,615,502	2,500,733	1,114,769
Botswana	1,460,644	354,762	1,815,406	1,122,042	693,364
Burkina Faso	4,076,778	6,069,896	10,146,674	4,369,948	5,776,726
Burundi	317,220	541,102	858,322	580,251	278,071
Cameroon	1,459,795	171,737	1,631,532	930,639	700,893
Cape Verde	589,938	(152,332)	437,606	430,671	6,935
Central African Republic	1,189,237	565,046	1,754,283	763,493	990,790
Chad	2,455,582	3,364,328	5,819,910	3,450,602	2,369,308
Comoros	55,856	13,350	69,206	63,785	5,421
Congo	22,111	25,776	47,887	34,618	13,269
Cote d'Ivoire	213,147	2,871,621	3,084,768	2,488,169	596,599
Democratic Republic of the Congo	2,953,398	4,936,087	7,889,485	6,511,006	1,378,479
Equatorial Guinea	321,955	175,852	497,807	262,960	234,847
Eritrea	6,941,314	4,688,103	11,629,417	6,218,193	5,411,224
Ethiopia	12,104,971	11,490,704	23,595,675	16,225,286	7,370,389
Gabon	164,185	318,539	482,724	247,502	235,222
Gambia	990,356	684,300	1,674,656	889,343	785,313
Ghana	4,881,372	11,011,813	15,893,185	11,440,450	4,452,735
Guinea	1,978,200	2,686,468	4,664,668	2,611,533	2,053,135
Guinea-Bissau	2,306,558	524,754	2,831,312	1,372,649	1,458,663
Kenya	1,004,217	1,659,604	2,663,821	1,838,602	825,219
Lesotho	355,568	212,545	568,113	279,366	288,747
Liberia	2,621,549	3,096,106	5,717,655	3,537,307	2,180,348
Madagascar	1,252,954	5,494,637	6,747,591	5,005,770	1,741,821
Malawi	4,949,719	6,994,429	11,944,148	8,804,021	3,140,127
Mali	3,107,218	3,585,272	6,692,490	3,459,087	3,233,403
Mauritania	2,882,529	2,385,666	5,268,195	3,071,201	2,196,994
Mauritius	2,030	41,588	43,618	24,330	19,288
Mozambique	10,483,384	4,186,369	14,669,753	10,197,738	4,472,015
Namibia	2,706,641	1,980,537	4,687,178	3,755,811	931,367
Niger	4,038,525	943,258	4,981,783	3,874,644	1,107,139
Nigeria	2,390,586	1,592,137	3,982,723	2,804,654	1,178,069

STATEMENT VI-2 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1999
Rwanda	746,760	5,043,768	5,790,528	2,496,870	3,293,658
Sao Tome and Principe	16,807	(17,314)	(507)	(1,165)	658
Senegal	2,203,558	2,980,655	5,184,213	3,052,293	2,131,920
Sierra Leone	479,090	1,929,588	2,408,678	1,249,984	1,158,694
Somalia	3,171,464	4,147,426	7,318,890	5,356,006	1,962,884
South Africa	2,290,629	4,036,668	6,327,297	3,076,827	3,250,470
Swaziland	699,828	145,487	845,315	565,746	279,569
Togo	676,897	114,576	791,473	671,948	119,525
Uganda	24,851,240	14,305,536	39,156,776	23,080,403	16,076,373
United Republic of Tanzania	5,319,313	9,403,310	14,722,623	7,105,113	7,617,510
Zambia	4,867,711	8,796,536	13,664,247	8,638,648	5,025,599
Zimbabwe	9,145,089	4,570,756	13,715,845	9,124,044	4,591,801
Regional	504,501	(120,946)	383,555	268,165	115,390
Area total	144,020,507	144,879,421	288,899,928	182,625,666	106,274,262
THE AMERICAS AND THE CARIBBEAN					
Argentina	2,009,600	3,951,719	5,961,319	3,257,564	2,703,755
Belize	1,867	142,541	144,408	41,301	103,107
Bolivia	2,336,244	9,338,154	11,674,398	6,397,199	5,277,199
Brazil	5,745,714	18,153,596	23,899,310	14,508,810	9,390,500
Chile	24,165	38,335	62,500	55,805	6,695
Colombia	1,582,879	2,484,044	4,066,923	3,276,451	790,472
Costa Rica	143,003	251,975	394,978	349,485	45,493
Cuba	1,028,842	1,512,178	2,541,020	1,571,945	969,075
Dominican Republic	747,867	1,325,305	2,073,172	1,773,340	299,832
Ecuador	2,773,388	1,136,349	3,909,737	2,818,884	1,090,853
El Salvador	2,985,066	16,033	3,001,099	2,176,864	824,235
Guatemala	6,288,067	1,269,729	7,557,796	6,200,017	1,357,779
Guyana	192,319	5,529	197,848	178,480	19,368
Haiti	2,585,254	2,065,835	4,651,089	2,591,297	2,059,792
Honduras	2,575,534	181,898	2,757,432	2,284,741	472,691
Jamaica	628,380	1,590,001	2,218,381	1,971,353	247,028
Mexico	1,171,790	3,487,089	4,658,879	3,700,189	958,690
Nicaragua	7,701,142	7,206,361	14,907,503	8,871,878	6,035,625
Panama	472,852	257,971	730,823	670,073	60,750
Paraguay	854,540	482,884	1,337,424	958,029	379,395
Peru	1,307,313	4,627,139	5,934,452	3,917,164	2,017,288

STATEMENT VI-2 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1999
Uruguay	109,371	132,030	241,401	186,916	54,485
Venezuela	577,893	(82,940)	494,953	478,900	16,053
Regional	2,254,264	7,035,596	9,289,860	5,594,053	3,695,807
Area total	46,097,354	66,609,351	112,706,705	73,830,738	38,875,967
EAST ASIA AND THE PACIFIC					
Cambodia	13,787,218	10,095,974	23,883,192	18,675,264	5,207,928
China	2,149,253	5,649,920	7,799,173	4,123,226	3,675,947
Indonesia	7,950,045	16,509,085	24,459,130	16,086,758	8,372,372
Lao People's Democratic Republic	1,315,497	6,231,689	7,547,186	2,679,528	4,867,658
Mongolia	409,576	800,763	1,210,339	708,103	502,236
Myanmar	882,801	2,824,379	3,707,180	2,823,220	883,960
Pacific island countries	986,100	867,224	1,853,324	877,419	975,905
Papua New Guinea	1,389	214,780	216,169	89,208	126,961
Philippines	7,566,456	3,346,614	10,913,070	6,964,989	3,948,081
Republic of Korea	23,431	(23,431)			
Thailand	2,421,569	3,118,868	5,540,437	3,567,223	1,973,214
Viet Nam	6,642,125	12,509,133	19,151,258	11,451,053	7,700,205
Area total	44,135,460	62,144,998	106,280,458	68,045,991	38,234,467
SOUTH ASIA					
Afghanistan	1,036,908	953,932	1,990,840	1,459,265	531,575
Bangladesh	18,806,570	33,198,304	52,004,874	26,942,365	25,062,509
Bhutan	782,494	2,453,517	3,236,011	1,855,610	1,380,401
India	36,496,653	58,804,076	95,300,729	45,973,447	49,327,282
Nepal	5,440,675	8,290,534	13,731,209	8,800,462	4,930,747
Pakistan	1,798,499	4,279,528	6,078,027	4,062,160	2,015,867
Sri Lanka	466,926	2,418,362	2,885,288	2,237,661	647,627
Area total	64,828,725	110,398,253	175,226,978	91,330,970	83,896,008

STATEMENT VI-2 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1999
MIDDLE EAST AND NORTH AFRICA					
Algeria	326,590	818,808	1,145,398	689,322	456,076
Djibouti	328,349	254,021	582,370	333,194	249,176
Egypt	5,900,826	4,286,303	10,187,129	5,427,231	4,759,898
Iran (Islamic Republic of)		69,115	69,115	29,842	39,273
Iraq	1,111,930	3,215,688	4,327,618	2,545,992	1,781,626
Jordan	2,986	103,000	105,986	105,545	441
Lebanon	364,461	993,385	1,357,846	542,883	814,963
Morocco	396,477	616,275	1,012,752	583,905	428,847
Oman	1,932	(1,932)			
Palestinian children and mothers	2,836,636	2,257,191	5,093,827	3,340,593	1,753,234
Sudan	1,175,704	1,820,678	2,996,382	1,588,417	1,407,965
Syrian Arab Republic		46,845	46,845	35,488	11,357
Tunisia	992,088	119,614	1,111,702	591,912	519,790
Yemen	1,614,661	2,214,540	3,829,201	2,404,500	1,424,701
Regional	395		395	395	
Area total	15,053,035	16,813,531	31,866,566	18,219,219	13,647,347
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	741,832	876,654	1,618,486	512,684	1,105,802
Armenia	248,182	416,199	664,381	585,280	79,101
Azerbaijan	386,788	1,433,299	1,820,087	1,183,029	637,058
Bosnia and Herzegovina		509,959	509,959	260,280	249,679
Croatia	73,762	144,141	217,903	176,648	41,255
Federal Republic of Yugoslavia		420,459	420,459	204,357	216,102
Georgia	390,792	1,231,916	1,622,708	1,286,260	336,448
Kazakhstan	1,016,342		1,016,342	730,917	285,425
Kyrgyzstan	409,646	140,031	549,677	461,695	87,982
Republic of Moldova	15,378	1,116,205	1,131,583	372,731	758,852
Romania	765,262	2,377,033	3,142,295	1,954,346	1,187,949
Tajikistan	13,988		13,988	13,988	
Turkey	152,934	421,650	574,584	286,622	287,962
Turkmenistan	439,191	113,880	553,071	416,878	136,193

STATEMENT VI-2 (concluded)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balances as at 31 December 1999
Uzbekistan	858,772	163,614	1,022,386	943,549	78,837
Regional	130,000	4,485,321	4,615,321	1,976,256	2,639,065
Area total	5,642,869	13,850,361	19,493,230	11,365,520	8,127,710
GLOBAL ASSISTANCE					
Emergency Programme Fund		1,612,004	1,612,004	745,875	866,129
Expanded programme on immunization		750,000	750,000	197,213	552,787
Intercountry programmes		14,940,101	14,940,101	2,550,200	12,389,901
International Child Development Centre	7,020,191	5,843,868	12,864,059	5,923,510	6,940,549
Interregional Fund for Programme Preparation, Promotion and Evaluation		329,258	329,258	243,389	85,869
Landmines Awareness		4,838,700	4,838,700	14,187	4,824,513
Leadership Initiative for Children		1,500,012	1,500,012	15,622	1,484,390
Programme Fund for the 1990s Goals	28,494,728	148,396,613	176,891,341	122,759,098	54,132,243
Regional funds	11,629,285	18,331,677	29,960,962	19,740,274	10,220,688
Total global assistance	47,144,204	196,542,233	243,686,437	152,189,368	91,497,069
TOTAL PROGRAMME ASSISTANCE	366,922,154	611,238,148	978,160,302	597,607,472	380,552,830

STATEMENT VI-3

PROGRAMME COOPERATION: STATEMENT OF APPROVED PROGRAMMES, EXPENDITURES AND UNSPENT BALANCES FOR EMERGENCY RELIEF AND REHABILITATION FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(United States dollars)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 1999
AFRICA					
Angola	2,497,135	11,989,959	14,487,094	10,900,788	3,586,306
Benin	11,408		11,408		11,408
Burundi	625,268	(527,879)	97,389	(71,243)	168,632
Chad	10,151	(3,883)	6,268	7,745	(1,477)
Congo	622,650	212,600	835,250	553,509	281,741
Cote d'Ivoire	18,573		18,573		18,573
Democratic Republic of the Congo	148,788	65,748	214,536	26,583	187,953
Eritrea	26,200	1,686,080	1,712,280	1,594,922	117,358
Ethiopia	1,085,547	1,163,946	2,249,493	1,997,881	251,612
Guinea-Bissau		1,201,191	1,201,191	899,916	301,275
Kenya	2,654,148	265,058	2,919,206	2,328,184	591,022
Lesotho	17,370	(3,567)	13,803	14,967	(1,164)
Liberia	9,666,300	820,414	10,486,714	9,612,728	873,986
Madagascar	5,389	(22,797)	(17,408)	4,099	(21,507)
Mali	7,567		7,567		7,567
Mauritania		(150,000)	(150,000)	(150,000)	
Mozambique	127,866	(296,917)	(169,051)	(178,051)	9,000
Namibia	10,543	(10,378)	165		165
Nigeria	7,610		7,610		7,610
Rwanda	7,553,411	(651,923)	6,901,488	6,524,783	376,705
Senegal		551,790	551,790	199,622	352,168
Sierra Leone	3,161,713	8,489,917	11,651,630	6,777,541	4,874,089
Somalia	5,555,277	14,694,480	20,249,757	15,386,418	4,863,339
United Republic of Tanzania	73,691	1,326,608	1,400,299	1,077,795	322,504
Zambia	108,012	109,854	217,866	140,828	77,038
Zimbabwe	1,026,720	(221,766)	804,954	(11,087)	816,041
Regional	9,362,561	28,090,986	37,453,547	27,313,575	10,139,972
Area total	44,383,898	68,779,521	113,163,419	84,951,503	28,211,916

STATEMENT VI-3 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 1999
THE AMERICAS AND THE CARIBBEAN					
Bolivia		100,000	100,000	54,348	45,652
Colombia		1,307,255	1,307,255	884,910	422,345
Costa Rica	7,558	(1,211)	6,347	6,347	
Ecuador		65,789	65,789	54,111	11,678
Haiti	56,806	(28,074)	28,732	28,027	705
Mexico	82,759		82,759	82,759	
Venezuela		440,500	440,500		440,500
Regional	4,513	17,678,711	17,683,224	13,735,954	3,947,270
Area total	151,636	19,562,970	19,714,606	14,846,456	4,868,150
EAST ASIA AND THE PACIFIC					
China	10,650	4,948,624	4,959,274	4,859,764	99,510
Democratic People's Republic of Korea	9,025,690	8,440,479	17,466,169	15,184,608	2,281,561
East Timor		6,324,898	6,324,898	662,145	5,662,753
Indonesia		2,661,693	2,661,693	429,759	2,231,934
Myanmar				(32,643)	32,643
Area total	9,036,340	22,375,694	31,412,034	21,103,633	10,308,401
SOUTH ASIA					
Afghanistan	2,760,136	3,068,346	5,828,482	4,889,020	939,462
Bangladesh	12,606	7,502,231	7,514,837	6,606,616	908,221
India	20,394	5,325,066	5,345,460	256,479	5,088,981
Sri Lanka	743,542	5,950,872	6,694,414	4,783,293	1,911,121
Area total	3,536,678	21,846,515	25,383,193	16,535,408	8,847,785

STATEMENT VI-3 (continued)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 1999
MIDDLE EAST AND NORTH AFRICA					
Iran (Islamic Republic of)		30,000	30,000	30,000	
Iraq	11,643,509	(1,853,297)	9,790,212	9,131,717	658,495
Jordan	10,179	(8,618)	1,561	6,490	(4,929)
Kuwait	42,022	(11,880)	30,142		30,142
Lebanon	33,002		33,002	38,371	(5,369)
Palestinian children and mothers	61		61	61	
Sudan	11,283,335	76,144,125	87,427,460	64,994,352	22,433,108
Yemen	22,181	(1,269)	20,912	12,480	8,432
Area total	23,034,289	74,299,061	97,333,350	74,213,471	23,119,879
CENTRAL AND EASTERN EUROPE, THE COMMONWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES					
Albania	1,074,601	14,525,777	15,600,378	7,669,224	7,931,154
Armenia	835,868	(128,366)	707,502	723,604	(16,102)
Azerbaijan	573,199	(207,995)	365,204	324,088	41,116
Belarus	8,847		8,847	7,142	1,705
Bosnia and Herzegovina	3,111,521	10,056,968	13,168,489	6,911,907	6,256,582
Bulgaria	548	(548)			
Croatia	637,502	1,597,501	2,235,003	1,366,965	868,038
Federal Republic of Yugoslavia	627,015	23,013,439	23,640,454	13,770,219	9,870,235
Georgia	276,299	(129,028)	147,271	89,094	58,177
Kazakhstan	2,643		2,643	1,687	956
Kosovo emergency (FRY)		31,186,839	31,186,839	14,448,886	16,737,953
Latvia	1,243		1,243		1,243
Romania	63,767		63,767		63,767
Russia Federation	440,345		440,345	453,286	(12,941)
Tajikistan	736,397	1,252,958	1,989,355	1,457,346	532,009
The former Yugoslav Republic of Macedonia	286,627	11,934,007	12,220,634	7,288,522	4,932,112
Turkey	7,647	11,120,360	11,128,007	2,772,029	8,355,978
Turkmenistan	15,878		15,878	13,621	2,257

STATEMENT VI-3 (concluded)

Area and country assistance	Approved programmes unspent balances as at January 1998	New programmes and cancellations	Total programmes	Total expenditures	Approved programmes unspent balance as at 31 December 1999
Ukraine	218,968	(17,275)	201,693	176,780	24,913
Union of Soviet Socialist Republics (former)	35		35	35	
Uzbekistan	46,339	(5,298)	41,041	41,041	
Yugoslavia (former)	507,221	(248,058)	259,163	266,876	(7,713)
Yugoslavia (former) (new area programme from 1994)	571		571	571	
Regional	(3,740)	730,054	726,314	(3,740)	730,054
Area total	9,469,341	104,681,335	114,150,676	57,779,183	56,371,493
GLOBAL ASSISTANCE					
Programme Fund for the 1990s Goals	13,146		13,146	3,031	10,115
Total global assistance	13,146		13,146	3,031	10,115
TOTAL PROGRAMME ASSISTANCE	89,625,328	311,545,096	401,170,424	269,432,685	131,737,739

STATEMENT VII

STATEMENT OF APPROPRIATIONS FOR THE 1998-1999 BIENNIUM AS AT 31 DECEMBER 1999

(Thousands of United States dollars)

	Appropriations				Expenditures a/			
	Original	Supplement	Transfers/ adjustments	Revised	Programme support	Management and administration	Total	Unspent (overspent)
Programme support								
Country and regional offices	270,345		(1,157)	269,188	254,275		254,275	14,913
Headquarters	82,445		(205)	82,240	77,274		77,274	4,966
Subtotal	352,790		(1,362)	351,428	331,549		331,549	19,879
Management and administration	174,706		1,362	176,068		175,934	175,934	134
Total	527,496			527,496	331,549	175,934	507,483	20,013

a/ Recoveries to the budget were as follows:			
Expenditures	331,549	175,934	507,483
Less: Recovery from packing and assembly activities	6,691		6,691
Recovery from supplementary-funded projects	30,877		30,877
Agency commissions from administration of non-procurement trust funds and Junior Professional Officers		4,932	4,932
Subtotal	37,568	4,932	42,500
Net Expenditures (statement I)	293,981	171,002	464,983

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STATEMENT VIII

CAPITAL ASSETS FUND: STATEMENT OF ASSETS AND FUND BALANCE AS AT 31 DECEMBER 1999

(United States dollars)

	31 December 1999	1998-1999		31 December 1997
		Additions	Disposals	
ASSETS				
CASH HOLDINGS	15,017,278			14,852,836
OFFICE BUILDINGS				
Accra, Ghana	945,730	4,560		941,170
Algiers, Algeria	96,042	1,897		94,145
Ashkabad, Turkmenistan	19,798			19,798
Bamako, Mali	1,175,000			1,175,000
Bissau, Guinea-Bissau	845,485			845,485
Dar es Salaam, United Republic of Tanzania	573,418			573,418
Harare, Zimbabwe	430,445			430,445
Lusaka, Zambia	780,000			780,000
Male, Maldives	411,663	91,574		320,089
Manila, Philippines	31,000			31,000
New Delhi, India	1,812,848			1,812,848
Niamey, Niger	667,092			667,092
Port-au-Prince, Haiti	186,037			186,037
Praia, Cape Verde	553,468			553,468
Sana'a, Yemen	268,277			268,277
Santa Fe de Bogota, Colombia	1,658,466			1,658,466
Santiago, Chile	32,143			32,143
Sao Tome and Principe	382,348			382,348
Tbilisi, Georgia	79,667			79,667
Windhoek, Namibia	1,361			1,361
Subtotal	10,950,286	98,031		10,852,257
UNICEF HOUSING				
Bujumbura,Burundi	240,000			240,000
Harare, Zimbabwe	212,106			212,106
Juba, Sudan	21,618			21,618
Kampala, Uganda	259,089	9,089		250,000
Lagos, Nigeria	65,206			65,206
Maputo, Mozambique	12,078			12,078
Windhoek, Namibia	313,272			313,272
Subtotal	1,123,369	9,089		1,114,280
TOTAL ASSETS	27,090,935	107,120		26,819,373
FUND BALANCE				
Balance brought forward	26,819,373			26,572,189
Current period income	271,562			282,874
Current period charges				35,650
TOTAL FUND BALANCE	27,090,935			26,819,373

B. Schedules to the financial statements

SCHEDULE 1

CONTRIBUTIONS RECEIVED (PLEDGED)

FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(United States dollars)

Donor	Regular resources			Other resources						Total
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
COUNTRIES										
Albania										20,000
Algeria	20,000		20,000							377,777
Andorra	24,620		24,620		134,165	134,165	50,000	169,992	219,992	4,000
Angola					4,000	4,000				3,939,306
Argentina				77,904	3,819,080	3,897,024		42,276	42,276	30
Armenia		30	30							39,665,645
Australia	5,779,763	9,691	1,789,454	20,137,567	6,706,473	26,904,027	3,181,170	3,781,794	6,962,964	6,740,895
Austria	3,250,051	556	3,250,607	1,102,500	1,103,961	2,206,461	241,527	1,042,300	1,283,827	281,299
Azerbaijan					281,299	281,299				
Bahrain										67,000
Bangladesh	52,000		52,000				5,000		5,000	14,549
Barbados	12,982	593	12,975		1,574	1,574				11,611,859
Belgium	4,152,931	330	4,153,261	3,537,493	1,132,436	4,669,929	262,148	2,536,521	2,798,669	50,505
Belize	50,505		50,505							7,500
Benin	7,500		7,500							20,000
Bhutan	20,000		20,000							1,508,987
Bolivia	265,000		265,000	1,190,934	52,703	1,243,687				
Bosnia and Herzegovina										5,129
Botswana	5,129		5,129							9,482,190
Brazil	300,000		300,000		9,182,190	9,182,190				
British Virgin Islands										108
Bulgaria	108		108							5,338
Burkina Faso	5,338		5,338							244,656
Burundi				244,656		244,656				
Cambodia										3,301
Cameroon					3,301	3,301				75,832,856
Canada	18,514,843	205	18,515,048	34,513,606	10,388,691	44,902,297	11,405,236	1,010,275	12,415,511	
Cape Verde										80,447
Central African Republic				60,186	29,261	89,447				2,374,252
Chad				2,374,252		2,374,252				226,474
Chile	154,020	15,654	169,655		39,561	39,561		17,258	17,258	2,374,365
China	2,280,386	6,158	2,286,544	60,505	47,326	107,831				1,766,420
Colombia	900,000		900,000		757,996	757,996		108,424	108,424	
Comoros										2,000
Congo					2,000	2,000				11,000
Cote d'Ivoire	10,000	1,000	11,000							1,502
Croatia					1,502	1,502				93,692
Costa Rica	12,647	5,000	17,647		76,045	76,045				110,000
Cuba	110,000		110,000							1,005
Cyprus		1,005	1,005							340,559
Czech Republic	266,163	1,500	267,663				3,000	69,559	72,559	11,792
Democratic People's Republic of Korea	11,792		11,792							70,824,409
Denmark	56,690,191	5,370	56,695,561	680,596	124,855	805,451	11,323,217		11,323,217	2,000
Djibouti	2,000		2,000							

Annex II.A.1 (continued)

Donor	Regular resources			Other resources						
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Dominican Republic				67,397	1,436	68,833				68,833
Ecuador		67	67		72,306	72,306				72,373
Egypt	38,249		38,249	152,286	4,451	156,737				195,000
El Salvador	25,000		25,000							25,000
Estonia	18,550		18,550							18,550
Equatorial Guinea										
Eritrea										
Ethiopia	98,553		98,553							98,553
Federal Republic of Yugoslavia					5,389	5,389		10,026	10,026	15,395
Fiji	4,949		4,949							4,949
Finland	23,014,414	33,901	23,128,325	1,757,192	1,844,633	3,601,735	3,159,307	501,750	3,661,057	30,391,117
France	15,685,380	65,583	15,750,969	1,565,915	5,376,529	6,742,447	490,969	6,192,660	6,683,569	29,160,985
Gabon				319,563		319,563				319,563
Gambia		170	170							170
Georgia	11,899,371	(2,830)	11,896,741	11,531	34,663,519	34,675,050	2,083,990	18,199,244	20,270,234	66,842,025
Germany	10,000		10,000		177,386	177,386				187,386
Ghana										
Gibraltar										
Greece	430,000	2,791	432,791		103,534	103,534	115,000	633,280	748,280	1,284,595
Guatemala	30,964		30,964					778	778	31,742
Guinea				546,177	18,881	525,058				525,058
Guinea Bissau										
Guyana		50	50							50
Haiti										
Honduras	69,430		69,430	69,440		69,440				138,870
Hong Kong	16,902	161	17,063		2,684,899	2,684,899		2,204,714	2,204,714	4,906,676
Hungary		135	135		9,412	9,412		8,017	8,017	17,564
Iceland	264,795		264,795							264,795
India	1,455,839	2,295	1,458,133					(105)	(105)	1,458,028
Indonesia	190,596	300	190,896		174,912	174,912		3,845	3,845	369,743
Iran (Islamic Republic of)		1,139	1,139		23,256	23,256				24,395
Iraq					87	87				87
Ireland	3,885,289	18	3,885,307	2,274,432	246,483	2,520,915	2,667,581	414,045	3,022,026	9,428,248
Israel	95,000		95,000	22,123		22,123				117,123
Italy	14,343,206	29,683	14,372,891	8,740,268	2,157,554	10,897,262	4,699,316	2,939,262	7,638,578	32,908,725
Jamaica	55,585		55,585	830,335		830,335				885,920
Japan	50,831,891	76,123	50,908,014	38,102,166	12,537,836	50,640,002	14,592,960	11,811,487	26,404,547	127,951,563
Jordan	14,124		14,124							14,124
Kenya								106	106	106
Kuwait	200,000	2,034	202,034							202,034
Lao People's Democratic Republic	10,000		10,000							10,000
Latvia										
Lebanon				198,758	221,097	329,855				329,855
Lesotho	3,835		3,835							3,835
Liberia										
Libyan Arab Jamahiriya										
Liechtenstein	6,790		6,790		170,307	170,307	65,725		65,725	243,822
Lithuania								13,238	13,238	13,238
Luxembourg	794,245	(128)	794,117	403,193	94,536	743,636	716,991	1,331,399	2,047,749	3,585,502

SCHEDULE 1 (continued)

Donor	Regular resources			Other resources						
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Madagascar	1,364		1,364	140,009	34,315	174,324				175,688
Malawi	2,670		2,670							2,670
Malaysia	168,000	85	168,085					2,059	2,059	170,144
Maldives	12,543		12,543							12,543
Mali										
Malta	4,134		4,134							4,134
Marshall Islands										
Mauritania	2,465		2,465	243,144		243,144				245,609
Mauritius	7,853	31	7,884		41,588	41,588	12,471		12,471	61,943
Mexico	409,832		409,832		964,669	964,669				1,374,501
Monaco	27,226		27,226							27,226
Mongolia	20,000		20,000		7,640	7,640				27,640
Morocco	75,000		75,000	223,124	14,925	238,049				313,049
Mozambique	21,000		21,000							21,000
Myanmar	6,266		6,266							6,266
Namibia					7,595	7,595				7,595
Nepal	10,095	20	10,115							10,115
Netherlands	51,153,040		51,153,040	21,316,356	17,314,206	38,630,562	24,869,551	15,938,054	40,807,605	130,591,207
New Zealand	1,608,595		1,608,595	1,759,679	83,905	1,843,584	303,930	24,729	328,659	3,780,838
Nicaragua	26,000		26,000							26,000
Niger										
Nigeria				214,946	159,562	374,508				374,508
Norway	74,423,588	501	74,424,089	44,701,972	100,747	44,802,719	11,950,654	134,850	12,085,504	131,312,312
Oman	100,000	9,270	109,270				100,000	4,758	104,758	214,028
Pacific island counties										
Pakistan	122,214		122,214							122,214
Panama	50,250		50,250		5,950	5,950				56,200
Papua New Guinea										
Paraguay					20,875	20,875				20,875
Peru				918,225	186,152	1,104,377				1,104,377
Philippines	219,095		219,095		1,546,017	1,546,017				1,765,112
Poland	46,000		46,000							46,000
Portugal	400,000	1,296	401,296				500,000	349,208	849,208	1,250,504
Qatar										
Republic of Korea	2,200,000		2,200,000		550,980	550,980		300,000	300,000	3,050,980
Republic of Moldova					42,426	42,426				42,426
Romania	6,172		6,172							6,172
Russian Federation	1,000,000	175	1,000,175							1,000,175
Rwanda	4,546		4,546							4,546
Saint Kitts and Nevis	2,700		2,700							2,700
Saint Lucia										
Samoa	1,000		1,000							1,000
San Marino	22,363		22,363					86,000	86,000	108,363
Sao Tome										
Saudi Arabia	2,000,000	19,212	2,019,212							2,019,212
Senegal					7,465	7,465				7,465
Seychelles										
Sierra Leone										
Singapore	100,000	1,112	101,112		113,106	113,106				214,218
Slovakia								38,000	38,000	38,000
Slovenia	5,027		5,027		9,939	9,939		131,239	131,239	146,205

SCHEDULE 1 (continued)

Donor	Regular resources			Other resources						Total
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
Somalia		94	94							94
South Africa	73,740		73,740		21,000	21,000	411,906		411,906	506,646
Spain	3,516,595	2,944	3,519,539	861,125	13,405,801	14,266,926		6,822,133	6,822,133	24,608,598
Sri Lanka	31,000	1,517	32,517	106,222	1,404	107,626				140,143
Sudan				112,587	9,989	122,576				122,576
Suriname				250,000		250,000				250,000
Swaziland	1,443		1,443							1,443
Sweden	64,989,046	108	64,989,154	53,666,423	223,753	53,890,176	26,094,826	121,970	26,216,796	145,096,126
Switzerland	23,420,925	271,111	23,692,036	2,493,029	3,647,547	6,340,576	1,715,162	1,812,209	3,527,371	33,559,983
Syrian Arab Republic		1,182	1,182							1,182
Thailand	436,362		436,362		2,640,056	2,640,056				3,076,418
The former Yugoslav Republic of Macedonia										
Togo										
Trinidad and Tobago	1,587		1,587							1,587
Tunisia	129,495		129,495							129,495
Turkey	250,000		250,000					4,000	4,000	254,000
Uganda										
Ukraine										
United Arab Emirates	200,000		200,000							200,000
United Kingdom of Great Britain and Northern Ireland	37,682,171	198	37,682,369	31,744,271	9,958,025	41,702,296	20,255,236	16,050,840	36,306,076	115,690,741
United Republic of Tanzania		100	100							100
United States of America	205,000,000	47,564	205,047,564	120,463,300	26,983,401	147,446,701	39,832,008	7,536,680	47,368,688	399,863,753
Uruguay	30,000	103	30,103							30,103
Venezuela	47,004		47,004		159,172	159,172		124,188	124,188	330,364
Viet Nam	12,794	8	12,802							12,802
Virgin Islands (United Kingdom)	38,434		38,434							38,434
West Bank and Gaza										
Yemen	16,730		16,730							16,730
Zambia				176,349		176,349				176,349
Zimbabwe		67	67							67
Miscellaneous	(3,374)	227,040	223,666	(7,917)	1,390	(6,527)	(44,458)		(44,458)	172,681
Subtotal Countries	686,594,612	822,034	687,416,646	398,267,974	173,046,058	571,334,032	183,003,247	102,509,565	285,512,812	1,544,263,490
INTER-GOVERNMENTAL AGENCIES										
AGFUND				181,000		181,000	75,000		75,000	256,000
European Commission Humanitarian Office				1,740,564		1,740,564	14,615,071		14,615,071	16,355,635
European Union	30		30	3,088,144		3,088,144	12,917,536		12,917,536	16,005,710
OPEC Fund				225,000		225,000	350,000		350,000	575,000
Organization of African Unity							824,130		824,130	824,130
Subtotal inter-governmental agencies	30		30	5,234,708		5,234,708	28,781,737		28,781,737	34,016,475
Income adjustments to prior year	1,588,353		1,588,353	(1,350,433)		(1,350,433)	(774,844)		(774,844)	(536,924)
Refund of contributions				(7,633,952)		(7,633,952)	(3,520,648)		(3,520,648)	(11,154,600)
TOTAL GOVERNMENTS AND INTER-GOVERNMENTAL AGENCIES	688,183,005	822,034	689,005,039	394,538,297	173,046,058	567,584,355	207,489,492	102,509,565	309,999,057	1,566,588,491

SCHEDULE 1 (continued)

Donor	Regular resources			Other resources					
				Cost-sharing funds		Emergency and post-emergency			
	Governments and other government agencies	Non-governmental sources	Subtotal	Governments and other government agencies	Non-governmental sources	Subtotal	Governments and other government agencies	Non-governmental sources	Total
NON-GOVERNMENTAL ORGANIZATIONS									
Australia									
Bernard van Leer Foundation, Netherlands					150,250	150,250			150,250
Canada		749	749		3,000,300	3,000,300			3,000,300
Canadian Public Health Association									
Central America, Others		10,000	10,000						10,000
Chile		4,337	4,337						4,337
Church World Service									
International Child Development Centre					18,000	18,000			18,000
International Development Research Centre					123,016	123,016			123,016
Finland	79		79						79
France	658		658						658
Germany	753		753						753
Iran (Islamic Republic of)	1,132		1,132						1,132
Ireland	3		3						3
Italy	4,074		4,074						4,074
Tebuke Partnership, Japan	2,399,629	2,399,629		1,279,805	1,279,805		1,521,195	1,521,195	4,958,129
Kiwanis International				180,869	180,869				180,869
Kuwait	1,338	1,338							1,338
Lebanon				23,652	23,652				23,652
Liechtenstein				79,629	79,629				79,629
Lions Club				7,125	7,125				7,125
Monaco	25,000	25,000		56,808	56,808				81,808
Nippon Foundation (former Sasakawa Foundation)				105,750	105,750				105,750
Norway	94	94							94
Others, RR	1,269	1,269		792	792				1,961
Oxfam, London									
Oxfam, Hong Kong									
Pan International									
Raoul Wallenberg				33,887	33,887				33,887
Redd Barna, Norway				32,745	32,745				32,745
Rotary International				11,491,465	11,491,465				11,491,465
Spain	3,126	3,126							3,126
Sweden				9,950	9,950				9,950
Switzerland	129,102	129,102		190,188	190,188				319,290
United Kingdom of Great Britain and Northern Ireland	10,229	10,229		606	606				10,835
United Nations Foundation Inc	260	260		22,076,655	22,076,655		1,522,760	1,522,760	23,599,415
The [illegible] Foundation				169,050	169,050				169,050
UN Workers Guild									
UN and UN agencies staff				11,879	11,879				11,879
Subtotal Non-governmental organizations	2,575,938	2,575,938		39,564,221	39,564,221		2,565,955	2,565,955	44,806,114
Income adjustments to prior year	2,497,392	2,497,392		(3,882,865)	(3,882,865)		(451,037)	(451,037)	(1,580,540)
Refund of contributions				(1,054,385)	(1,054,385)		(116,820)	(116,820)	(1,171,205)
TOTAL GOVERNMENTS, INTERGOVERNMENTAL AND NON-GOVERNMENTAL	688,183,005	5,807,734	693,990,739	394,539,207	207,672,990	602,211,290	257,689,492	108,482,508	111,970,800	1,608,178,835

SCHEDULE 1 (continued)

Donor	Regular resources			Other resources						Total
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	
INTER-ORGANIZATION ARRANGEMENTS										
Habitat, New York		1,291	1,291							1,291
International Fund for Agricultural Development					207,293	207,293				207,293
Joint United Nations Programme					3,685,705	3,685,705				3,685,705
UN agencies					20,157	20,157				20,157
UN Department of Humanitarian Affairs								364,732	364,732	364,732
UN Department Peacekeeping Operations					826,388	826,388		250,201	250,201	1,076,589
UN Emergency funds (DHA/FAE)										
UN Secretariat					721,191	721,191				721,191
UNFFEM					52,455	52,455				52,455
UNOCHA, New York								156,600	156,600	156,600
UN International Drug Control Programme					351,811	351,811				351,811
UNCDF, New York										
United Nations Development Programme										
UNHCR					166,091	166,091		29,859	29,859	195,950
UNESCO, Paris										
UNFSI										
UNRWA, New York										
United Nations Office of the Iraq Programme					622,710	622,710				622,710
United States of America					28,368	28,368				28,368
World Health Organization		45,425	45,425					868,980	868,980	914,405
World Bank					3,101,376	3,101,376		995,881	995,881	4,097,257
World Food Programme										
Subtotal inter-organization arrangements		46,716	46,716		9,783,545	9,783,545		2,666,053	2,666,053	12,496,314
Income adjustments to prior years		4,991	4,991		444,559	444,559		(450,958)	(450,958)	(1,408)
Refund of contribution					(55,012)	(55,012)		(505,678)	(505,678)	(560,690)
TOTAL INTER-ORGANIZATION ARRANGEMENTS		51,707	51,707		10,173,092	10,173,092		1,709,417	1,709,417	11,934,216
GRAND TOTAL	648,183,025	5,853,441	654,036,466	394,439,297	217,945,091	612,384,388	257,489,492	105,196,725	313,686,217	1,620,113,051

SUMMARY	Regular resources	Supplementary funds	Emergency Relief and rehabilitation	Total
Governments	687,788,775	385,264,914	184,553,936	1,261,607,625
Intergovernmental agencies	194,230	5,273,382	22,935,554	28,403,166
National Committees	1,620,586	118,692,328	101,849,166	262,162,080
Non-governmental organizations	4,187,138	48,980,672	2,638,144	55,805,954
Inter-organization Arrangements	51,707	10,173,092	1,709,417	11,934,216
GRAND TOTAL	694,042,446	612,384,388	313,686,217	1,620,113,051

SCHEDULE 2

OTHER INCOME

FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(United States dollars)

	1998-1999	1996-1997
INCOME RELATED TO THE BUDGET EXPENDITURES		
Income from packing and assembly activities		6,317,240
Adjustments of accounts payable related to prior period's budget	7,905,752	7,485,556
Agency commissions and reimbursement for services	232,492	3,070,073
Income from sale of films, books and other information materials	56,963	124,428
Income from sale of surplus and obsolete administrative property	788,314	795,262
Miscellaneous	24,176	250,004
Subtotal	9,007,697	18,042,563
INCOME RELATED TO PROGRAMME OPERATIONS		
Shipping and insurance claims received	174,030	341,243
Income from sale of surplus and programme property	639,322	459,329
Miscellaneous	5,694,944	8,740,368
Subtotal	6,508,296	9,540,940
INCOME RELATED TO FINANCIAL OPERATIONS		
Cash discounts	491,568	623,759
Gains (losses) on foreign exchange transactions	(555,102)	6,919,274
Agency commissions from procurement services	2,571,773	4,810,133
Miscellaneous	6,069,676	2,030,358
Subtotal	8,577,915	14,383,524
Total other income	24,093,908	41,967,027
Interest on current bank accounts and short-term investments	56,613,710	47,680,230
Total	80,707,618	89,647,257

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SCHEDULE 3

CASH HOLDINGS AS AT 31 DECEMBER 1999

(United States dollars)

	Time remaining to maturity					
	At sight	2-7 days	8-30 days	31-90 days	Over 90 days	Total
AT CALL ACCOUNTS AND TIME DEPOSITS						
Australian dollars	52.011					52.011
Austrian schillings	30.748					30.748
Belgian francs	2.157.400	124.800		249.600		2.531.800
Canadian dollars	147.786					147.786
Deutsche mark	1.373.212					1.373.212
Euro	2.008.767					2.008.767
Finnish markkaa	293.348					293.348
French francs	1.774.746					1.774.746
Greek drachmas	28.029					28.029
Irish pounds	256.977					256.977
Italian lire	326.897		665.848			992.745
Japanese yen	2.038.218					2.038.218
Netherlands guilders	38.876					38.876
New Zealand dollars	2.872					2.872
Norwegian kroner	464.629		496.801			961.430
Portuguese escudos	4.031					4.031
Pounds sterling	4.723.151		816.609	2.000.084		7.539.844
Spanish pesetas	120.525					120.525
Swedish kronor	554.756					554.756
Swiss francs	3.139.118					3.139.118
United States dollars	12.201.504	31.432.942	109.148.657	143.677.926	211.789.364	508.249.993
Subtotal	31.737.601	31.557.742	111.117.915	145.927.210	211.789.364	532.129.832
IN CURRENT ACCOUNTS, CASH ON HAND AND IN TRANSIT						
Convertible currencies	8.878.000					8.878.000
Non-convertible currencies						
Franc congolais	2.822.390					2.822.390
Pakistan rupees	2.648.154					2.648.154
Nepalese rupees	2.116.904					2.116.904
CFA francs	1.464.987					1.464.987
Indian rupees	1.386.830					1.386.830

SCHEDULE 3 (concluded)

	Time remaining to maturity					
	At sight	2-7 days	8-30 days	31-90 days	Over 90 days	Total
Moroccan dirhams	1 319 612					1 319 612
Naira	1 265 634					1 265 634
Taka	1 134 698					1 134 698
Philippine pesos	1 118 480					1 118 480
Cedi	856 807					856 807
Ouguiya	884 833					884 833
Other currencies	699 084					699 084
Subtotal	17 718 413					17 718 413
Total	26 596 413					26 596 413
	58 334 014	31 557 742	111 117 915	145 927 210	211 789 364	558 726 245
SUMMARY						
Convertible currencies						541 007 832
Non-convertible currencies						17 718 413
						558 726 245

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SCHEDULE 4

CONTRIBUTIONS RECEIVABLE FOR REGULAR RESOURCES, SUPPLEMENTARY FUNDS AND EMERGENCY RELIEF AND REHABILITATION

AS AT 31 DECEMBER 1999

(United States dollars)

Donor	Regular resources			Other resources						
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
GOVERNMENTS										
Andorra	12 600		12 600							12 600
Argentina				(5 711)		(5 711)				(5 711)
Australia				2 289 937		2 289 937				2 289 937
AusAID				(369 142)		(369 142)				(369 142)
Austria	3 660		3 660							3 660
Belgium				74 219		74 219	1 988 637		1 988 637	2 062 856
Benin	7 500		7 500							7 500
Bolivia	70 000		70 000	(42 217)		(42 217)				27 783
Brazil	300 000		300 000							300 000
Bulgaria	106		106							106
Burkina Faso	5 161		5 161	676 405		676 405				681 566
Canada				11 440 371		11 440 371	645 652		645 652	12 086 023
Canada (CIDA/IHA)							68 027		68 027	68 027
Canada (CIDA Food Aid Centre)				2		2				2
Central African Republic				50 166		50 166				50 166
China	(17 937)		(17 937)							(17 937)
Colombia	29 500		29 500	(3 231)		(3 231)				26 269
Costa Rica	(9 389)		(9 389)	(13 504)		(13 504)				(22 893)
Cote d'Ivoire	10 000		10 000							10 000
Democratic People's Republic of Korea	11 737		11 737							11 737
Denmark				44 271		44 271	196 269		196 269	240 540
Djibouti	2 000		2 000							2 000
Egypt	38 325		38 325	5 647		5 647				43 972
Ethiopia	16 917		16 917							16 917
Fiji	4 923		4 923							4 923
Finland				293 244		293 244	508 110		508 110	711 354
France	3 843 360		3 843 360	659 755		659 755				4 503 115
Gabon				154 000		154 000				154 000
Gambia	5 000		5 000							5 000
Greece	230 000		230 000							230 000
Guinea				(143)		(143)				(143)
Guinea-Bissau	2 500		2 500							2 500
India	715 790		715 790	(718 924)		(718 924)				(3 134)
Indonesia	(227)		(227)	(25 656)		(25 656)				(25 883)
Ireland				616 925		616 925				616 925
Irish Aid Division				(73 000)		(73 000)				(73 000)
Italy				273 555		273 555				273 555
Japan				981 750		981 750	6 700 000		6 700 000	7 681 750
Jordan				(14 124)		(14 124)				(14 124)
Kiribati				(7 710)		(7 710)				(7 710)
Kuwait	600 000		600 000							600 000
Lao People's Democratic Republic	10 000		10 000							10 000
Lebanon (MPH)	(32 464)		(32 464)	23 439		23 439				(9 025)
Lesotho	4 025		4 025							4 025
Malawi	5 799		5 799							5 799

SCHEDULE 4 (continued)

Donor	Regular resources			Other resources						
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
Mali	7 407		7 407							7 407
Mauritania				(7 243)		(7 243)				(7 243)
Mauritius	50 000		50 000							50 000
Mexico				(5 643)		(5 643)				(5 643)
Micronesia (Federated States of) - MDH	29 856		29 856							29 856
Mongolia	75 000		75 000							75 000
Morocco				(4 756)		(4 756)				(4 756)
Myanmar	(191 511)		(191 511)	3 455 661		3 455 661	746 705		746 705	4 010 755
Netherlands	1 295		1 295	(2 662)		(2 662)				(1 367)
New Zealand				7 727 073		7 727 073				7 727 073
Norway	(415 014)		(415 014)	701 847		701 847				(313 167)
Norway (NORAD)	50 000		50 000							50 000
Oman	(2 399 786)		(2 399 786)							(2 399 786)
Pakistan	30 000		30 000							30 000
Peru	89 461		89 461	(8)		(8)				89 453
Philippines	3 800		3 800							3 800
Poland	230 000		230 000	(570 000)		(570 000)	400 000		400 000	60 000
Portugal	6 825		6 825	(6 209)		(6 209)				616
Romania	1 000		1 000							1 000
Samoa	1 000 000		1 000 000							1 000 000
Saudi Arabia	100		100							100
Seychelles	1 568		1 568							1 568
Sierra Leone				(40 701)		(40 701)				(40 701)
Solomon Islands - MDH	90 750		90 750							90 750
Spain	768		768	(13 115)		(13 115)				(12 347)
Sri Lanka	1 000		1 000							1 000
Sudan				20 570 092		20 570 092	329 947		329 947	20 900 039
Sweden				2 396 507		2 396 507	9 662 064		9 662 064	12 058 571
Sweden (SIDA)				(190 278)		(190 278)	566 038		566 038	(207 340)
Switzerland	(583 100)		(583 100)	236 134		236 134				334 547
Thailand	98 413		98 413	(299)		(299)				(299)
Togo										41 327
Turkey	41 327		41 327							3 336
Uganda	3 336		3 336							4 408 629
United Kingdom of Great Britain and Northern Ireland				2 156 471		2 156 471	2 252 158		2 252 158	125 433
United Republic of Tanzania	125 512		125 512	(79)		(79)				1 200 590
United States of America	376		376	1 200 214		1 200 214				411 000
United States of America (BPRM)							411 000		411 000	33 520 577
United States of America (CDC)				33 520 577		33 520 577				150
United States of America (DOS)							150		150	9 645 578
United States of America (OFDA)							9 645 578		9 645 578	45 454 759
United States of America (USAID)				35 848 831		35 848 831	9 605 928		9 605 928	12 794
Viet Nam	12 794		12 794							33 450
Yemen	33 450		33 450							474
Zambia										
Zimbabwe	474		474							
Subtotal Governments	4 264 878		4 264 878	122 602 819		122 602 819	43 726 263		43 726 263	170 593 960

SCHEDULE 4 (continued)

Donor	Regular resources			Other resources						
				Supplementary funds			Emergency relief and rehabilitation			
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
INTERGOVERNMENTAL AGENCIES										
AGFUND				1,091,205		1,091,205				1,091,205
European Commission Humanitarian Office				884,571		884,571	7,457,668		7,457,668	8,342,239
European Union				994,175		994,175	8,221,513		8,221,513	9,215,688
Inter-American Development Bank				105,168		105,168				105,168
OPEC Fund				75,000		75,000	150,000		150,000	225,000
Organization for African Unity							135,984		135,984	135,984
Subtotal Intergovernmental Agencies				3,150,119		3,150,119	15,965,165		15,965,165	19,115,284
NATIONAL COMMITTEES FOR UNICEF										
Austrian Committee for UNICEF								(17)	(17)	(17)
Belgian Committee for UNICEF					(17,000)	(17,000)				(17,000)
Canadian UNICEF Comitee					2,712,173	2,712,173				2,712,173
French Committee for UNICEF					13,475	13,475				13,475
Finnish Committee for UNICEF					4,460	4,460		388	388	4,848
German Committee for UNICEF		(4,604)	(4,604)		37,990	37,990		19,898	19,898	53,284
Luxembourg Committee for UNICEF					9,000	9,000		26,640	26,640	35,640
Netherlands Committee for UNICEF					(175,340)	(175,340)		26	26	(175,314)
Norwegian Committee for UNICEF		(3,449)	(3,449)							(3,449)
Spanish Committee for UNICEF					127,268	127,268				127,268
Swedish Committee for UNICEF								(191)	(191)	(191)
Swiss Committee for UNICEF					(17,175)	(17,175)				(17,175)
United Kingdom Committee for UNICEF					(130,478)	(130,478)				(130,478)
United States Fund for UNICEF					43,468	43,468				43,468
Subtotal		(8,053)	(8,053)		2,607,841	2,607,841		46,744	46,744	2,646,532
NON-GOVERNMENTAL ORGANIZATIONS										
Australia, Others		(11,994)	(11,994)							(11,994)
Cooperazione internazionale					(3,858)	(3,858)				(3,858)
Greece, Others					1,000	1,000				1,000
Inter-Aide								(12)	(12)	(12)
International Development Research Centre					24,517	24,517				24,517
Japan, Others		(2,829)	(2,829)		2,829	2,829				
Lions Club					7,120	7,120				7,120
Ludwig Maximilians Universitat					(316)	(316)				(316)
Medi Vision Holland BV					(46,662)	(46,662)				(46,662)
Monaco, Others					(2,086)	(2,086)				(2,086)
Raedda Barnen (Save the Children)					6,468	6,468				6,468
Republic of Korea, Others		23,430	23,430		(23,430)	(23,430)				
Rotary International					11,041,467	11,041,467				11,041,467
Saudi Arabia, Others					(20,644)	(20,644)				(20,644)
Spain, Others					(62)	(62)				(62)
Switzerland, Others					209,999	209,999				209,999
Tetsuko Kuroyanagi		701	701		29,400	29,400		(701)	(701)	29,400

SCHEDULE 4 (continued)

Donor	Regular resources			Other resources					
				Supplementary funds			Emergency relief and rehabilitation		
	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Governments and inter-governmental agencies	Non-governmental sources	Subtotal	Total
USA: Others		3 434	3 434		(16 800)	(16 800)				(13 366)
United Kingdom: Others					600	600				600
UNICEF-Argentina					1 925 312	1 925 312		(650 682)	(650 682)	1 274 630
UNICEF-Azerbaijan					(46)	(46)				(46)
UNICEF-Bosnia and Herzegovina					(26)	(26)				(26)
UNICEF-Brazil					152 068	152 068		(1 631)	(1 631)	150 437
UNICEF-Cameroon					3 588	3 588		(3 626)	(3 626)	(38)
UNICEF-Central African Republic					(51)	(51)				(51)
UNICEF-Chile					11 230	11 230		5 703	5 703	16 933
UNICEF-China					1 796	1 796				1 796
UNICEF-Colombia					(13 015)	(13 015)		1 729	1 729	(11 286)
UNICEF-Costa Rica					(4 726)	(4 726)				(4 726)
UNICEF-Croatia					(26 640)	(26 640)				(26 640)
UNICEF-Democratic People's Republic of Korea					(92)	(92)				(92)
UNICEF-Ecuador					(55 486)	(55 486)				(55 486)
UNICEF-Ethiopia								(6 328)	(6 328)	(6 328)
UNICEF- Yugoslavia (former)					(12 298)	(12 298)		10 026	10 026	(2 272)
UNICEF-Gabon					(61)	(61)				(61)
UNICEF-India		(948 790)	(948 790)		948 790	948 790				
UNICEF-Indonesia		1 251	1 251		24 548	24 548		(1 251)	(1 251)	24 548
UNICEF-International Child Development Centre					49	49				49
UNICEF-Islamic Republic of Iran					(1 020)	(1 020)				(1 020)
UNICEF-Jamaica					(126)	(126)				(126)
UNICEF-Japan		6 193	6 193		(6 193)	(6 193)				
UNICEF-Kenya								(105)	(105)	(105)
UNICEF-Lebanon					10 804	10 804				10 804
UNICEF-Liberia					1 103	1 103				1 103
UNICEF-The former Yugoslav Republic of Macedonia					(7 302)	(7 302)				(7 302)
UNICEF-Madagascar		(46 938)	(46 938)		2 408	2 408				(44 530)
UNICEF-Malaysia								2 070	2 070	2 070
UNICEF-Mexico					46 562	46 562		(53 476)	(53 476)	(6 914)
UNICEF-Republic of Moldova					(200)	(200)				(200)
UNICEF-Morocco					(10 809)	(10 809)				(10 809)
UNICEF-Myanmar		(6 000)	(6 000)							(6 000)
UNICEF-Namibia					7 518	7 518				7 518
UNICEF-Nicaragua					(197)	(197)				(197)
UNICEF-Nigeria					12 749	12 749				12 749
UNICEF-Oman										
UNICEF-Pakistan					(192 435)	(192 435)				(192 435)
UNICEF-Peru					9 182	9 182				9 182
UNICEF-Philippines		(1 022 207)	(1 022 207)		(45 143)	(45 143)		(296 861)	(296 861)	(1 364 211)
UNICEF-Saudi Arabia		(3 129)	(3 129)							(3 129)
UNICEF-Senegal					2 059	2 059				2 059
UNICEF-Singapore					6 572	6 572		(15 428)	(15 428)	(8 856)
UNICEF-Somalia								(99 950)	(99 950)	(99 950)
UNICEF-Sudan								(342)	(342)	(342)
UNICEF-Switzerland					(50 246)	(50 246)		(360 779)	(360 779)	(411 025)
UNICEF-Syrian Arab Republic					(5 693)	(5 693)				(5 693)
UNICEF-Thailand					(435 556)	(435 556)				(435 556)
UNICEF-Turkey								4 000	4 000	4 000

SCHEDULE 5

AGING OF CONTRIBUTIONS RECEIVABLE AS AT 31 DECEMBER 1999

(United States dollars)

	Prior to 1997	1997	1998	1999	Total
REGULAR RESOURCES					
Governments and intergovernmental agencies	320,728	490,104	603,973	2,950,075	4,364,879
National Committees for UNICEF				(8,053)	(8,053)
Non-governmental organizations	717			(2,007,680)	(2,006,963)
Inter-organization arrangements				(37,857)	(37,857)
Adjustments between funding source				164,400	164,400
Subtotal	321,445	490,104	603,973	960,883	2,376,405
SUPPLEMENTARY FUNDS					
Governments and intergovernmental agencies	9,579,168	1,893,776	9,377,295	104,935,419	125,785,658
National Committees for UNICEF	1,346,784	68,729	(1,887)	1,194,215	2,607,841
Non-governmental organizations	927,348	815,282	3,086,842	8,630,951	13,470,423
Inter-organization arrangements	558,448	50,554	244,502	(340,567)	512,933
Adjustments between funding source				(41,010)	(41,010)
Subtotal	12,411,684	2,796,281	12,716,752	114,379,008	142,303,125
EMERGENCY RELIEF AND REHABILITATION					
Governments and intergovernmental agencies	1,875,172	1,965,540	5,497,945	49,352,771	59,691,428
National Committees for UNICEF				46,744	46,744
Non-governmental organizations				(1,542,402)	(1,542,402)
Inter-organization arrangements	116,548		(194,100)	(40,000)	(117,552)
Adjustments between funding source				(242,170)	(242,170)
Subtotal	1,991,720	1,965,540	5,303,845	47,574,943	57,836,048
SUMMARY					
Governments and intergovernmental agencies	11,774,408	4,317,360	16,479,213	157,138,263	189,709,244
National Committees for UNICEF	1,346,784	68,729	(1,887)	1,232,906	2,646,532
Non-governmental organizations	928,065	815,282	3,086,842	5,080,869	9,921,058
Inter-organization arrangements	674,992	50,554	50,402	(418,424)	357,524
Adjustments between funding source				(118,780)	(118,780)
GRAND TOTAL	14,724,249	5,251,925	19,624,570	162,914,834	202,515,578

SCHEDULE 6

ACCOUNTS RECEIVABLE, ADVANCES AND DEPOSITS AS AT 31 DECEMBER 1999

(United States dollars)

	1999	1997
ACCOUNTS RECEIVABLE		
From the United Nations and specialized agencies for supplies and advances for fellowships and other jointly-assisted projects	5,515,287	2,878,706
From non-governmental organizations for fund-raising campaigns		
National Committees for UNICEF	186,105,269	130,088,938
From Governments - other	9,528,851	602,223
For shipping and insurance claims		47,704
From banks - accrued interest	8,226,179	5,837,726
From Governments, United Nations agencies and other organizations for special accounts	12,449,860	9,472,144
From staff members	22,585,156	19,763,077
Miscellaneous	8,669,446	925,114
TOTAL ACCOUNTS RECEIVABLE	253,080,048	169,615,632
DEPOSITS AND PREPAYMENTS	543,997	1,359,931
ADVANCES		
To suppliers for goods and freight	8,073,396	1,929,612
GRAND TOTAL	261,697,441	172,905,175

SCHEDULE 7

INVENTORIES AS AT 31 DECEMBER 1999

(United States dollars)

	1999	1997
UNICEF PROGRAMME SUPPLIES		
UNICEF Supply Division warehouse, Copenhagen		
In stock	21,937,850	17,555,525
In transit	58,608	828,624
	21,996,458	18,384,149
Packing materials	101,715	180,869
Total stocks in the UNICEF Supply Division warehouse, Copenhagen, and in transit	22,098,173	18,565,018
Private Sector Division		
Raw materials	2,059,886	2,082,837
Products in process	390,590	1,201,581
Finished goods	1,812,907	2,733,178
	4,263,383	6,017,596
TOTAL INVENTORIES	26,361,556	24,582,614

SCHEDULE B

CONTRIBUTIONS PLEDGED AND RECEIVED IN ADVANCE

AS AT 31 DECEMBER 1999

(United States dollars)

	Received in advance				Pledged				
		Other resources				Other resources			
	Regular resources	Supplementary funds	Emergency relief and rehabilitation	Subtotal	Regular resources	Supplementary funds	Emergency relief and rehabilitation	Subtotal	Total
GOVERNMENTS									
Australia						2 443 592		2 443 592	2 443 592
Austria							15 268	15 268	15 268
Canada		285 301		285 301		1 940 939	68 027	2 008 966	2 008 966
Denmark						22 865		22 865	308 167
Finland						592 795		592 795	592 795
Ireland						716 636		716 636	716 636
Italy						5 461 071		5 461 071	5 461 071
Netherlands						11 381 069		11 381 069	11 381 069
Norway		380 198		380 198		3 669 870		3 669 870	4 050 068
Norway (NORAD)						406 752		406 752	406 752
Sweden		115 251		115 251		10 521 605		10 521 605	10 636 856
Sweden (SIDA)						4 308 754		4 308 754	4 308 754
Switzerland						554 983	50 315	605 298	605 298
United Kingdom of Great Britain and Northern Ireland						51 524 656		51 524 656	51 524 656
United States of America						53 557		53 557	53 557
United States of America (BPRM)							6 000 000	6 000 000	6 000 000
United States of America (CDC)						203 901		203 901	203 901
United States of America (USAID)						880 000		880 000	880 000
Subtotal Governments		780 750		780 750		94 683 046	6 133 610	100 816 656	101 597 406
INTERGOVERNMENTAL AGENCIES									
European Union						100 377		100 377	100 377
OPEC Fund						25 000		25 000	25 000
Subtotal Inter-governmental Agencies						125 377		125 377	125 377
OTHERS									
UNICEF-Brazil		209 038		209 038					209 038
Subtotal Others		209 038		209 038					209 038
GRAND TOTAL		989 788		989 788		94 808 423	6 133 610	100 942 033	101 931 821

SCHEDULE 9

ACCOUNTS PAYABLE AND OTHER UNLIQUIDATED OBLIGATIONS AS AT 31 DECEMBER 1999

(United States dollars)

	1999	1997
ACCOUNTS PAYABLE		
To the United Nations and specialized agencies		
For staff salaries and related allowances		7,620,638
Private Sector Division and related operations		11,043,222
Supplies, services, freight	24,542,467	10,756
Miscellaneous	8,844,963	10,476,627
Total	33,367,430	29,151,243
UNLIQUIDATED OBLIGATIONS		
Programme budget accounts		
For supplies and equipment	155,128,982	76,165,936
For services	14,891,927	15,674,550
Administrative budget accounts	22,280,796	24,778,322
Total	192,301,705	116,618,808
GRAND TOTAL	225,669,135	145,770,051

SCHEDULE 10

PROCUREMENT SERVICES AND OTHER SERVICES

FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(United States dollars)

Customers	Balances as at 1 January 1998	Funds received & adjustments	Funds available	Funds disbursed	Balances as at 31 December 1999
Afghanistan		684 141	684 141	684 141	
AGFUND	(125 418)		(125 418)	(125 418)	
Albania		132 263	132 263	113 850	18 413
Algeria	3 082	(1 164)	1 918		1 918
Angola	216 067	62 067	277 134	277 632	(498)
Argentina	(26 223)	149 774	123 551	31 969	91 582
Armenia	1 412	76 240	77 652	15 585	62 067
Asian Development Bank		220 547	220 547	178 749	41 798
Australia	1 352	35 261	36 613	6 067	30 546
Austria	243 104	389 675	632 779	347 950	284 829
Bangladesh	5 584 738	59 631 992	65 216 730	35 112 583	30 104 147
Belgium	376 648	77 668	454 316	180 781	273 535
Belize		65 456	65 456	44 037	21 419
Benin	147 986	3 658 282	3 806 268	1 621 661	2 184 607
Bhutan	26 614	831 885	858 499	736 584	121 915
Bolivia	97 290	285 030	382 320	285 158	97 162
Botswana	36 717	91 313	128 030	111 971	16 059
Brazil	2 312	708 738	711 048	622 758	88 290
Bulgaria		478 966	478 966		478 966
Burkina Faso		1 279 420	1 279 420	744 241	535 179
Burundi	4 766		4 766	4 766	
Cambodia	61 616	3 837 611	3 899 227	3 341 962	557 265
Cameroon	59 935	25 885	85 880	85 880	
Canada	612 300	291 549	903 849	262 265	641 584
Cape Verde	(30)	44 237	44 207	41 952	2 255
Central African Republic	11 025	4 807	15 832	15 832	
Chad		806 476	806 476	601 837	204 639
Chile	12 622	(12 622)			
Colombia	451 501	(255 722)	195 779	76 134	119 645
Congo	(24 541)		(24 541)	(4 130)	(20 411)
Cote d'Ivoire	11 728	431 882	443 610	390 718	52 892
Democratic Republic of the Congo	16 807	(14 919)	1 888	1 888	
Denmark	227 428	2 325 196	2 552 624	1 488 407	1 064 217
Ecuador	21 803		21 803	21 803	
Ethiopia	398 161	458	398 619	191 248	207 371
European Union	(1 008 656)	459 144	(549 512)	(549 512)	-
Equatorial Guinea		181 301	181 301	60 022	121 279
Fiji		101 391	101 391	163 602	(62 211)
Finland	436 327	566 856	1 003 183	472 579	530 604
France	376 882	919 402	1 296 284	971 789	324 495
Gabon		492 197	492 197	415 556	76 641
Gambia	45 374	274 930	320 304	315 299	5 005
Germany	1 489 082	3 610 750	5 099 832	4 299 968	799 864

SCHEDULE 16 (continued)

Customers	Balances as at 1 January 1998	Funds received & adjustments	Funds available	Funds disbursed	Balances as at 31 December 1999
Ghana	359,090	388,056	747,110	606,086	141,024
Guatemala	1,549	54,139	55,688	55,688	
Guinea	63,948	501,005	564,953	497,219	67,734
Guinea-Bissau	71		71	71	
Guyana	26,103	66,749	92,852	88,254	4,598
Honduras	(5,610)	30,461	24,851	24,851	
International Centre for Diarrhoeal Disease Research		23,664	23,664	10,754	12,910
India	4,847,989	88,406,847	93,254,836	64,136,146	29,118,690
Iraq	4,886	4,886	9,772	8,829	943
Ireland	11,627	340,060	351,687	340,082	11,605
Italy	303,398	477,397	780,795	944,073	(163,278)
Jamaica	26,015	11,307	37,322	37,322	
Japan	(3,908,726)	28,759,389	24,850,663	23,317,914	1,532,749
Kazakhstan	230,446	1,009,545	1,239,991	910,782	329,209
Kenya	344,707	123,428	468,135	366,323	101,812
Kyrgyzstan	71,235		71,235	71,235	
Lebanon	36,616	2,533,296	2,569,912	2,075,328	494,584
Lesotho		125,379	125,379	56,584	68,795
Liberia	1,611		1,611	1,611	
Libyan Arab Jamahiriya	636,090	784,072	1,420,162	659,532	760,630
Madagascar	79,218	443,188	522,406	310,297	212,109
Malawi	735,704	1,123,959	1,859,663	1,797,378	62,285
Mali	150,051	3,247,457	3,397,508	2,404,081	993,427
Mauritania	69,582	233,719	303,301	149,147	154,154
Micronesia (Federated States of)	4,926	4,926	9,852	7,271	2,581
Morocco	(390,116)	4,671,232	4,281,116	1,985,932	2,295,184
Myanmar	3,405	4,595	8,000		8,000
Nepal	7,447	16,540	23,987	15,285	8,702
Netherlands	58,631	1,672,222	1,730,853	1,677,776	53,077
Nicaragua	33,160	107,013	140,173	104,604	35,569
Niger	346,600	1,204,524	1,551,124	1,432,381	118,743
Nigeria	1,207,294	(167,003)	1,040,291	754,523	285,768
Norway	1,126,417	(831,902)	294,515	672,934	(378,419)
Oman	21,679	100,623	122,302	118,936	3,366
OPEC Fund	(965)	965			
Pakistan	954,967	23,319,522	24,274,489	16,947,357	7,327,132
Panama	677,302	(70,012)	607,290	534,258	73,032
Papua New Guinea	23,974	528,066	552,040	438,498	113,542
Peru	1,390,106	113,945	1,504,051	1,504,051	
Philippines	3,866,667	14,948,480	18,815,147	11,679,681	7,135,466
Republic of Korea	88,848	(17,030)	71,818	88,660	(16,842)
Romania	1,368,427	(170,968)	1,197,459	1,197,459	
Rwanda	205,599		205,599	30,003	175,596
Sao Tome and Principe	241,462	23	241,485	241,485	
Senegal	(255,098)	997,727	742,629	96,901	645,728
Sierra Leone	48,027	3,118,439	3,166,466	2,838,361	328,105
Solomon Islands		14,768	14,768	12,720	2,048

SCHEDULE 10 (continued)

Customers	Balances as at 1 January 1998	Funds received & adjustments	Funds available	Funds disbursed	Balances as at 31 December 1999
Spain	(466,244)	596,244	130,000		130,000
Sri Lanka		2,345	2,345	1,890	455
Sudan	222,730	423,640	646,370	482,313	164,057
Sweden	(395,783)	828,441	432,658	433,613	(955)
Switzerland	92,346	211,758	304,104	144,771	159,333
Syrian Arab Republic	57,863	177,456	235,319	223,403	11,916
The former Yugoslav Republic of Macedonia		472,241	472,241	467,020	5,221
Togo		690,012	690,012	622,541	67,471
Tonga		1,844	1,844	1,844	
Tunisia		148,523	148,523	129,993	18,530
Turkey	1,671,583	300,367	1,971,950	962,855	1,009,095
Turkmenistan	6,882	354,045	360,927	108,608	252,319
Uganda	916,239	132,020	1,048,259	488,971	559,288
United Kingdom of Great Britain and Northern Ireland	2,691,729	5,864,649	8,556,378	4,840,315	3,716,063
United Republic of Tanzania	176,844	1,408,965	1,585,809	792,883	792,926
United States of America	35,985	206,096	242,081	179,240	62,841
Uzbekistan	433,706	1,501,489	1,935,195	1,163,369	771,826
Venezuela	744,456	958,941	1,703,397	1,174,726	528,671
Viet Nam	2,216	8,612	10,828	17,390	(6,562)
Yemen	663,289	3,413,100	4,076,389	3,465,090	611,299
Zambia	19,690	18,011	37,701	16,327	21,374
Zimbabwe	7,367	156,633	164,000	147,721	16,279
Total	31,784,178	279,078,435	310,862,613	210,713,740	100,148,873
UNITED NATIONS SYSTEM					
International Atomic Energy Agency		533	533	533	
International Organization for Migration		18,782	18,782	12,222	6,560
Joint United Nations Programme on HIV/AIDS		2,273,049	2,273,049	1,097,763	1,175,286
Office of the High Commissioner for Human Rights		3,270	3,270	2,716	554
Pan American Health Organization					
United Nations Office of the Iraq Programme	(2,914,650)	93,421,795	87,507,145	109,622,206	(22,115,061)
United Nations Secretariat	314,072	(3,529)	310,543	281,765	28,778
United Nations Development Programme	123,293	143,416	266,709	221,239	45,470
United Nations Education and Science Commission					
UNFPA, New York	69,429	295,898	365,327	362,038	3,289
UNHCR, Geneva	(21,160)	25,501	4,341	4,341	
UNRWA, Beirut	21,924	34,365	56,289	56,289	
WHO, Geneva	(44,383)	383,300	338,917	312,280	26,637
World Bank	17,973	(2,377)	15,596	212	15,384
WFP, Rome		117,392	117,392	32,541	84,851
Subtotal Inter-Organization Arrangements	(2,433,502)	93,711,395	91,277,893	112,006,145	(20,728,252)
NON-GOVERNMENTAL ORGANIZATIONS	10,683,274	21,776,157	32,459,431	19,369,981	13,090,450

SCHEDULE 10 (concluded)

Summary	Balances as at 1 January 1998	Funds received & adjustments	Funds available	Funds returned	Balances as at 31 December 1998
Customers	31 784 178	279 [illegible] 447	[illegible] 013	210 715 240	100 148 973
United Nations system	(2 433 502)	93 711 [illegible]	91 277 [illegible]	112 006 145	(20 728 252)
Non-governmental organizations	10 683 274	21 776 157	32 459 431	19 368 981	13 091 450
		394 565 087	434 [illegible] 937	342 088 866	
Net credit balances	40 033 950				92 511 071
Total debt balances	9 472 144				12 449 [illegible]
Grand total	49 506 094				104 960 911

SCHEDULE 11

INCOME, EXPENDITURES AND ACCOUNT BALANCE RELATED TO PROCUREMENT SERVICES FOR THE BIENNIUM ENDED 31 DECEMBER 1999

(United States dollars)

SOURCES OF FUNDS	
Balance, 1 January 1998	2,000,000
Funds received	8,795,296
Price variance	265,926
Total funds available	11,061,222
USES OF FUNDS	
Staff-related expenses	6,489,449
Transfer to miscellaneous income	2,571,773
Total expenditures	9,061,222
Balance, 31 December 1999	2,000,000

SCHEDULE 12

SUMMARY OF OVEREXPENDITURES IN COUNTRY PROGRAMMES
FOR THE BIENNIUM ENDED 31 DECEMBER 1999
(United States dollars)

Area/country assistance	Regular resources	Other resources: Supplementary funds	Other resources: Emergency relief & rehabilitation	Total
AFRICA				
Angola		13.107	336.753	349.860
Benin		58.622		58.622
Botswana		15.095		15.095
Burkina Faso		247.172		247.172
Burundi		32.109	227.735	259.844
Central African Republic		3.984		3.984
Chad		51.067	3.613	54.680
Congo			6.423	6.423
Cote d'Ivoire		160		160
Democratic Republic of the Congo		7.442	5.365	12.807
Eritrea		74.514		74.514
Ethiopia		30.903	58.336	89.239
Gambia		2.945		2.945
Ghana		50.115		50.115
Guinea		3.372		3.372
Kenya		32.932		32.932
Lesotho		12.816	1.164	13.980
Liberia		3.735	60.174	63.909
Madagascar		4.510	21.507	26.017
Mali		82.019		82.019
Malawi		1.030		1.030
Mauritania		10.601		10.601
Mozambique		95.300	3.133	98.433
Namibia		72.201		72.201
Niger		164.399		164.399
Nigeria		116.733		116.733
Rwanda			97.931	97.931
Senegal		61.702		61.702
Sierra Leone		116.613	114.940	231.553
Somalia		308.006	1.158.682	1.466.688
South Africa		25.820		25.820
Swaziland		5.722		5.722

SCHEDULE 12 (continued)

Region/country	Regular resources	Supplementary funds	Emergency relief & rehabilitation	Total
Togo		4.248		4.248
Uganda		39.155		39.155
United Republic of Tanzania		10.339	11.599	21.938
Zambia		662.987		662.987
Zimbabwe		146.792		146.792
Regional		215.840	426.395	642.235
Area Total		2.784.107	2.533.750	5.317.857
THE AMERICAS AND THE CARIBBEAN				
Bolivia		45.462		45.462
Brazil		327		327
Colombia		4.431	14.342	18.773
Cuba		736		736
Ecuador		155		155
Guatemala		694.399		694.399
Haiti		8.720		8.720
Honduras		22.150		22.150
Jamaica		10.803		10.803
Mexico		9.286		9.286
Nicaragua		8.026		8.026
Panama		5.027		5.027
Paraguay		2.268		2.268
Peru		3.301		3.301
Uruguay		1.520		1.520
Venezuela		1.081		1.081
Regional		19.142	220.684	239.826
Area Total		836.834	235.026	1.071.860
EAST ASIA AND THE PACIFIC				
Cambodia		186.932		186.932
China		2.718	36.993	39.711
Democratic People's Republic of Korea			556.736	556.736
East Timor			159.510	159.510
Indonesia		88.036		88.036
Mongolia		7.596		7.596
Myanmar		48.432		48.432
Pacific island countries		9.113		9.113
Papua New Guinea		12.277		12.277

SCHEDULE 12 (continued)

Region/country	Regular resources	Supplementary funds	Emergency relief & rehabilitation	Total
Philippines		1,666		1,666
Viet Nam		70,605		70,605
Area Total		427,375	753,239	1,180,614
South Asia				
Afghanistan		13,841	201,831	215,672
Bangladesh		1,014,350	315,342	1,329,692
Bhutan		13,563		13,563
India		49,973	65,761	115,734
Nepal		63,700		63,700
Pakistan		12,833		12,833
Sri Lanka		63,755	15,208	78,963
Area Total		1,232,015	598,142	1,830,157
MIDDLE EAST AND NORTH AFRICA				
Iran (Islamic Republic of)		1,286		1,286
Iraq		4,758	19,998	24,756
Jordan		1,973	6,490	8,463
Lebanon			5,369	5,369
Palestinian children and mothers		72,361		72,361
Sudan		93,392	1,268,512	1,361,904
Syrian Arab Republic		418		418
Yemen			1,337	1,337
Area Total		174,188	1,301,706	1,475,894
CENTRAL AND EASTERN EUROPE, THE COMMOMWEALTH OF INDEPENDENT STATES AND THE BALTIC STATES				
Albania			174,115	174,115
Armenia		2,364	20,468	22,832
Azerbaijan		2,295		2,295
Bosnia and Herzegovina		1,585	28,149	29,734

SCHEDULE 12 (concluded)

Region/country	Regular resources	Supplementary funds	Emergency relief & rehabilitation	Total
Croatia			2,256	2,256
Federal Republic of Yugoslavia			271,281	271,281
Georgia		13,102	15	13,117
Kyrgyzstan		1,320		1,320
Romania		65		65
Russia Federation			45,558	45,558
Tajikistan		2,619		2,619
The former Yugoslav Republic of Macedonia			173,171	173,171
Turkey		44,585		44,585
Turkmenistan		15,132		15,132
Uzbekistan		2,098		2,098
Yugoslavia (former)			31,461	31,461
Regional		51,982		51,982
Area Total		137,147	746,474	883,621
GLOBAL ASSISTANCE				
Intercountry programme		9,544		9,544
International Child Development Centre		12,880		12,880
Programme Funds for the 1990's Goals		66,739		66,739
Reduction of infant mortality		145,071		145,071
Total global assistance		234,234		234,234
GRAND TOTAL		5,825,900	6,168,337	11,994,237

Annex I

Notes to the financial statements

Note 1
Statement of the objectives and activities of UNICEF

1. UNICEF is mandated by the United Nations General Assembly to advocate for the protection of children's rights, to help meet their basic needs and to expand their opportunities to reach their full potential. The organization mobilizes political will and material resources to help countries, particularly developing countries, ensure a "first call for children" and build their capacity to form appropriate policies and deliver services to children and their families.

Note 2
Summary of significant accounting policies

2. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of the work of UNICEF. By its decision 1987/13, the Executive Board adopted the UNICEF Financial Regulations and Rules in accordance with Economic and Social Council decision 1986/1981 of 23 July 1986, as approved by the General Assembly in its decision 41/461 of 11 December 1986.

3. In line with the goal of achieving harmonization of the presentation of the accounts by the agencies in the United Nations system, statements I, II, III and VII are now shown in line with the formats agreed upon by the Administrative Committee on Coordination.

Accounting period

4. By its decision 1987/2, the Executive Board decided that effective 1 January 1988 UNICEF would commence its financial reporting on a biennial basis. Since 1 January 1988, the accounts have been maintained on a biennial basis in accordance with the UNICEF Financial Regulations and Rules.

Unit of account

5. The accounting unit is the United States dollar. The equivalent in United States dollars of other currencies is established on the basis of the United Nations operational rate of exchange.

Translation of currencies

6. Differences between the valuation of the currencies when entered into the accounts and when actual transactions are completed are accounted for as gains or losses on exchange transactions.

7. Periodically, assets and liabilities in currencies other than United States dollars are revalued for accounting purposes at the prevailing United Nations operational rates of exchange. Any variance due to fluctuation of those rates is accounted for as income or loss and is shown separately in the statement of income and expenditure. In accordance with UNICEF Executive Board decision 1990/28, differences

resulting from the payment of contributions pledged in currencies other than United States dollars are recorded against the contributions.

Income

8. Income consists of regular resources, supplementary funds and emergency relief and rehabilitation. Regular resources include funds from the voluntary annual contributions of Governments, intergovernmental organizations, non-governmental organizations, the net income from the Private Sector Division, unearmarked funds contributed by the public and other income. Supplementary funds are those contributed to UNICEF by Governments, intergovernmental organizations, non-governmental organizations and the United Nations system for specific purposes within the programmes approved by the UNICEF Executive Board. Emergency relief and rehabilitation funds include those contributed for emergency operations.

9. Income is recorded on the basis of funds or pledges received for the current year. Pledges received for future years for purposes specified by donors are considered deferred income and are recorded as "pledged and received in advance".

10. Contribution income received from National Committees for UNICEF and non-governmental organizations is accounted for on a cash basis of accounting, with the exception of contributions for supplementary funds and for emergency relief and rehabilitation, which may be recorded on the basis of a valid pledge from a National Committee. The validity of the pledge is determined by the existence of funds raised and a statement from the National Committee that it is committing funds to UNICEF in the form of a pledge.

11. All other income received by UNICEF is classified as miscellaneous income and is credited as regular resources.

12. The statement of income and expenditure does not include funds received and expenditures made from trust funds. Those transactions which do not require commitments by the Executive Board are maintained as trust funds.

13. Donations in kind, which are recorded as memorandum entries in the books of accounts, are not part of UNICEF income.

Expenditure

14. All expenditure of UNICEF is accounted for on an accrual basis, except for that relating to staff entitlements, which is accounted for on the basis of cash disbursements only.

15. Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period.

16. No provision is made for staff entitlements such as repatriation that will take place in the future or to meet contingencies under appendix D of the United Nations Staff Rules, as funds are provided in the budget appropriations as required.

Assets

17. All funds received are deposited into UNICEF bank accounts, including those under trust fund arrangements, and reflected as cash holdings.

18. All outstanding pledges for contributions are recorded as receivables (see para. 9 above).

19. Prior to 1989, certain buildings purchased by UNICEF and considered as capital assets were valued at cost less accumulated depreciation. In 1989, the unamortized value of UNICEF capital assets was expended against the 1988-1989 budget, resulting in a fully depreciated UNICEF capital asset account as of 31 December 1989. Future acquisitions of UNICEF capital assets will be included in the capital asset fund (see para. 24 below).

20. The stock of programme supplies at the UNICEF Supply Division warehouse at Copenhagen is shown at average cost. Goods in transit to the warehouse are valued at actual cost. Freight paid for shipping supplies to the warehouse is considered part of the cost of supplies.

21. The Private Sector Division's inventory of raw materials, products in process and finished goods is valued at standard cost.

22. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

Liabilities and reserves

23. The liabilities of UNICEF include contributions received in advance, trust funds, unliquidated obligations, other accounts payable, credit balances in asset accounts and accrued expenses.

24. By its decision 1990/26, the Executive Board approved the establishment of a capital asset reserve fund to better control the future purchase of UNICEF capital assets, mainly buildings to be purchased for office accommodations and staff housing in the field. At such time as may be necessary, additional authorized appropriations will be made to replenish the capital asset reserve.

Consolidation of Private Sector Division accounts

25. The financial report and accounts reflect UNICEF income, expenditure, assets and liabilities, including the net operating income, assets and liabilities of the Private Sector Division. The principles of consolidation reflect the following accounting policies:

(a) Effective in 1997, the reporting period and accounts of the Private Sector Division are maintained on a calendar-year basis. For consolidation purposes, the UNICEF financial statements now include the Division's accounts as at 31 December;

(b) The financial effect of consolidating the Private Sector Division's accounts on a calendar-year basis is reflected, most notably, in the receivables and earnings of the Division. Inter-office transactions between UNICEF and the Division are eliminated for consolidation purposes.

Note 3
Income

26. Total income from contributions for the biennium ended 31 December 1999 was $1,620,113,000, an increase of $138,619,000 compared with the biennium ended 31 December 1997. Contributions consisted of $694,043,000 for regular resources, $612,384,000 for supplementary funds and $313,686,000 for emergency relief and rehabilitation.

27. Net income from the Private Sector Division for the biennium ended 31 December 1999 was $382,966,000, broken down as follows (in thousands of United States dollars):

	1998	*1999*	*Total*
Income			
Gross proceeds from sales	137 873	141 608	279 481
Private sector fund-raising	138 396	162 384	300 780
Other income	5 886	6 787	12 673
Total	**282 155**	**310 779**	**592 934**
Expenditures	102 083	107 885	209 968
Net income	**180 072**	**202 894**	**382 966**

28. Income from miscellaneous sources for the biennium ended 31 December 1999 was $80,708,000 (schedule 2). The major item of $56,614,000 is from interest on funds held in interest-bearing deposits and in current accounts with banks.

29. Changes in the value of the United States dollar (the accounting unit) in relation to other currencies in which assets and liabilities were held resulted in a net increase of $56,000 in the accounting value of these assets and liabilities during the biennium ended 31 December 1999, composed, for the most part, of the following (in thousands of United States dollars):

Decrease in the revaluation of contributions receivable	1 578
Increase in the revaluation of the call and investment accounts and other accounts	1 634
Net increase	**56**

Note 4
Donations in kind

30. Donations in kind valued by donors and accepted by the Executive Director at $210,082,000 were delivered by UNICEF to projects during the biennium 1998-1999. These are recorded as memorandum entries in the books of accounts and are not part of UNICEF income.

Note 5
Expenditures

31. Total expenditures for the biennium 1998-1999 amounted to $1,926,941,000, which is $92,386,000 higher than the total expenditures of the preceding biennium. Expenditures for programme cooperation during the present biennium totalled $1,755,939,000, or $96,005,000 higher than that for the biennium 1996-1997.

32. Expenditures for management and administration in 1998-1999 were $171,002,000. In the biennium 1996-1997, the comparative amount was $174,621,000.

Note 6
Write-offs

33. The amount of $18,482,000 shown on statement I includes the write-off and adjustment of pledges for the biennium ended 31 December 1999 totalling $15,503,000. Adjustments for write-offs of other assets and losses amounted to $2,979,000. The write-off and adjustment of pledges consist of the following (in thousands of United States dollars):

	Regular resources	*Supplementary funds*	*Emergency relief and rehabilitation*	*Total*
Supplementary funds cancelled by donors		827	849	1 676
Supplementary funds cancelled on completion of projects		3 285	2 894	6 179
Unpaid pledges	2 086	2 379	3 183	7 648
Total write-off and adjustments	**2 086**	**6 491**	**6 926**	**15 503**

Note 7
Provision for uncollectible contributions receivable

34. In line with the recommendation of the external auditors (A/51/5/Add.2, para. 35), a $5 million provision for potentially uncollectible contributions receivable has been set up with a transfer from the regular resources fund balance.

Note 8
Assets

35. As at 31 December 1999, cash totalled $558,726,000 (see statement III). Included in this amount are $104,961,000 held on behalf of donors, mainly for the procurement of goods and services on a reimbursable basis. Cash details are given in schedule 3.

36. Contributions receivable for current and prior years totalled $202,516,000 as of 31 December 1999 (see statement II). Included in contributions receivable are $142,303,000 for supplementary funds and $57,836,000 for emergency relief and rehabilitation, payment of which is normally related to the progress in implementing specific projects and which occurs in accordance with payment schedules agreed upon with donors.

37. The aggregate of accounts receivable, advances and deposits as at 31 December 1999 totalled $261,697,000, including the accounts of the Private Sector Division, which totalled $193,576,000.

38. The aggregate value of inventory as at 31 December 1999 totalled $26,362,000, consisting mainly of programme supplies in stock at the UNICEF Supply Division warehouse at Copenhagen and Private Sector Division stock.

39. Capital assets reflected in the financial statements of 31 December 1999 consist of office buildings and staff housing presented at their acquisition cost of $12,675,000, as well as Private Sector Division machinery and equipment that are depreciated over the estimated useful life of these assets. The depreciated value of the Private Sector Division's capital assets is $602,000. Details of UNICEF capital assets, except the Private Sector Division, are given in statement VIII.

40. The cost of non-expendable property as at 31 December 1999 totalled $59,282,000. Computer equipment acquired in 1998-1999 has been charged against the administrative budget, a procedure consistently applied since 1986, and is not reflected in the statements.

41. As at 31 December 1999, the organization's call accounts and time deposits were valued at $532,130,000. The application of the United Nations rates of exchange at 1 January 2000 will result in a foreign exchange gain of $33,000 and increase the value of the call accounts and time deposits to $532,163,000.

Note 9
Reserves

42. In 1950 the Executive Board authorized the establishment of a reserve for insurance of $200,000 to absorb losses of UNICEF programme supplies and equipment not covered by commercial insurance. Up to 1992, the reserve was restored to its authorized limit by a transfer from income. There were no movements in the reserve for the biennium 1998-1999, as shown below (in United States dollars):

Balance, 1 January 1998	104 010
Charges against the reserve in 1998-1999	-
Balance, 31 December 1999	**104 010**

43. In 1987, UNICEF established a reserve of $100,000 to self-insure against property losses. This reserve was funded equally from the biennium 1987-1988 and the biennium 1988-1989. Up to 1992, the reserve was restored to its original amount by a transfer from income. There were no movements in the reserve for the biennium 1998-1999, as shown below (in United States dollars):

Balance, 1 January 1998	26 399
Charges against the reserve in 1998-1999	-
Balance, 31 December 1999	**26 399**

Note 10
Contingent liability

44. UNICEF has not specifically accrued for liabilities for after-service health insurance costs or liabilities for other types of end-of-service benefits that will be owed when staff members leave the organization.

45. In order to gain a better understanding of the financial dimensions of the organization's liability for after-service health insurance, a consulting actuary was engaged in 1999 to carry out an actuarial valuation of post-retirement health insurance benefits as at 1 January 1999. On the basis of that study, it has been estimated that UNICEF liability as at 31 December 1999 for after-service health insurance benefits covering all participants is as follows (in United States dollars):

	Present value of future benefits	*Accrued liability*
Gross liability	260 166 000	189 492 000
Offset from retiree	51 095 000	37 787 000
Net liability	**209 071 000**	**161 705 000**

46. The present value of future benefits figures shown above are the discounted values of all benefits to be paid in the future to all current retirees and active employees expected to retire in the future. The accrued liabilities represent those portions of the present values of benefits that have accrued from the staff members' dates of entry on duty until the valuation date. Active staff members' benefits are fully accrued when the staff members have reached their date of full eligibility for benefits.

47. The net contingent liability for staff benefits as at 31 December 1999 is estimated at $54,771,000, consisting of the following (in thousands of United States dollars):

Accumulated leave	26 416
Repatriation grant	28 355
Total	**54 771**

48. There is no provision in the accounts for the above amount. The expenditures will be charged against the budget appropriations of the periods when actual payments are made.

Annex II

Glossary of selected terminology

accounts, audited. The financial statements of the organization for a specified period or at a specified date audited by the United Nations Board of Auditors.

accrual basis of accounting. The accrual basis of accounting for revenue in each financial period means that income is recognized when it is due and not when it is received. Accrual of expenditures in each financial period means that costs are recognized when obligations arise or liabilities are incurred and not when payments are made.

asset. An asset is a resource owned by or due to the organization as a result of past events.

budget. A plan in financial terms for carrying out proposed activities in a specified time. The term "budget" is used to refer to UNICEF programme support, management and administrative costs and programme assistance as well as to the Private Sector Division. However, the Executive Board approves an appropriation of funds only for the UNICEF support budget.

budget appropriation. The total appropriation of funds approved by the Executive Board for UNICEF programme support, management and administrative costs, and programme assistance against which obligations may be incurred for those purposes up to the amount so approved.

budget estimate. Estimate of the costs of proposed programme support, management and administration and programme assistance prepared for submission to the UNICEF Executive Board for the approval of relevant appropriations.

budget estimate, revised. Result of Executive Board approval of "supplementary estimates" proposed to adjust an approved budget.

cash holdings. The aggregation of all the funds of the organization, including coins, bank notes, cheques, balances in current and call accounts, savings accounts and interest-bearing deposits.

cash-in-transit. Cash transfers between one or more UNICEF bank accounts at a specified time.

cash in current bank accounts. The aggregate of money maintained in UNICEF bank accounts, as reflected in UNICEF books of account, to sustain operational requirements.

cash in interest-bearing deposits. Funds temporarily available, over those needed for immediate requirements, held in short-term, interest-bearing deposits and ready to be drawn down when needed.

cash on hand (also called "petty cash"). Cash kept on hand by authorized officers as a convenience for making small payments on behalf of the organization.

contributions, voluntary. Contributions to UNICEF that are offered and accepted without reference to a scale of assessment determined by any United Nations legislative body.

contributions receivable. Contributions pledged to UNICEF but not received until a future time.

currencies of "restricted use" for UNICEF. Currencies the use of which (mainly in respect of transferability and convertibility) is limited because of foreign exchange regulations or the donor's wish. When those limitations do not exist, the currencies are considered by UNICEF as "unrestricted" because they are fully convertible.

earmark. To give expression to a restriction imposed by agreement or by administrative action on the use of an account or of an equivalent amount of assets.

expenditure. Expenditure for a financial period is the sum of the disbursements and valid unliquidated obligations made against the appropriation or allocation of the period.

financial period. The operating period of the organization covered by the financial statements is the biennium.

financial regulations. Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as were required by the nature of UNICEF work. Since 1 January 1988, UNICEF accounts have been maintained in accordance with the UNICEF Financial Regulations and Rules.

fund balance. Fund balances and reserves represent the difference between the assets and the liabilities of the organization. The fund balance consists of funds available for the implementation of programmes funded by regular resources and supplementary funds as well as funds available for the acquisition of capital assets.

income. Income for a financial period is defined as money or money equivalent received or accrued during the financial period that increases existing net assets. UNICEF income is recorded on the basis of funds or pledges received for the current year. It comprises funds classified as "regular resources", "supplementary funds" and "emergency relief and rehabilitation".

income, deferred. Funds received or pledges recorded as receivable, attributable to future financial periods and, therefore, not credited to the income account of the period reported on.

income, regular resources. Unearmarked income, which includes funds from voluntary annual contributions of Governments, the net income from the Private Sector Division, funds contributed by the public and certain other (or miscellaneous) income.

income, other. Also referred to as "miscellaneous income" for regular resources. Miscellaneous income is defined in the United Nations system as income other than: (a) the value of assessed or voluntary contributions; and (b) such other income items as may be excluded under the organization's Financial Regulations and Rules. In UNICEF, this includes income other than the value of the voluntary contributions and the net income of the Private Sector Division.

income, supplementary funds. Specific contributions for programmes approved by the UNICEF Executive Board, in addition to regular resources, which then become part of UNICEF programmes. Consists of funds contributed to UNICEF by

Governments, non-governmental organizations and United Nations agencies for specific purposes.

income, emergency relief and rehabilitation. Consists of funds contributed to UNICEF by Governments, non-governmental organizations and United Nations agencies for emergency appeals.

inventory. The value of supplies and equipment for programmes owned by the organization, as well as private sector division materials at the end of an accounting or financial period.

liability. A liability is a present obligation of the organization arising from past events, the settlement of which is expected to result in an outflow of resources from the organization.

liquidity policy. Owing to the nature of programme implementation and UNICEF cash flows, there may occur, from time to time, short-term imbalances between cash disbursements from regular resources and cash receipts. The UNICEF liquidity policy allows these temporary imbalances to be offset by up to half of the balance of supplementary cash on hand.

liquidity requirement. In order to meet UNICEF liquidity requirements, convertible cash balances in regular resources at the end of each fiscal year are required to equal 10 per cent of projected regular resources income for the next fiscal year.

local currency. The currency of the country or area in which the local financial records of an activity are kept and/or in which its local financial transactions take place.

non-expendable property. Items of property and equipment charged to the administrative budget with an individual unit cost of at least $1,500.

obligation. Obligations are amounts of orders placed, contracts awarded, services received and other transactions that involve a charge against the resources of the current financial period. Obligations may be maintained either for that period or until they are liquidated or cancelled.

pledge. A written commitment by a prospective donor to make a voluntary contribution to UNICEF. A written commitment which is subject to the need to secure an appropriate national legislative approval is considered a pledge.

procurement services. UNICEF assists Governments, United Nations agencies and non-governmental organizations working in the fields of benefit to children by undertaking, on request and on a reimbursable basis, the procurement of goods and services. A small handling charge is added by UNICEF to the cost of the supplies and services to cover the costs of extra administration and documentation (see **trust funds**).

rates of exchange. The UNICEF accounts are maintained in United States dollars. Transactions in other currencies are converted for recording purposes into United States dollars, in principle, at the United Nations operational rate of exchange.

reserve for insurance. A reserve of $200,000 was established by the Executive Board in November 1950 when UNICEF adopted a policy of self-insurance for

programme supplies. UNICEF also has a reserve for third-party liability, which had a balance as of 31 December 1999 of $26,399.

schedule. Explanatory or supporting analyses accompanying financial statements.

trust fund. Funds accepted by UNICEF mainly to cover the costs of procurement of supplies and services undertaken by UNICEF on behalf of others. They also include financing provided by sponsors to cover the costs of Junior Professional Officers as well as costs specifically approved by the Executive Board, such as those relating to the World Summit for Children and the World Conference on Education for All. These funds are not considered UNICEF income and are recorded separately and distinguished from funds that are part of income and are spent for programmes approved by the Board.

specific contribution. Programme recommendations are often prepared in excess of the input available from regular resources. These recommendations are approved by the Board as suitable for funding by supplementary contributions and contributions for emergency relief and rehabilitation from donors. When a contribution for specific purposes is made for such a programme, the corresponding commitment enters into effect (usually between Board sessions).

unencumbered balance. That portion of the approved budget that has not been expended at the end of the year. The unspent balance at the end of the biennium is cancelled and reported to the Executive Board.

write-off. An adjustment to the accounts in order to record the loss of or reduction in the value of an asset.

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